

COMPILATION OF NOTIFICATIONS & CIRCULARS

Income Tax | G S T

2024–2025 || Vol. 03 || Jul 24

PUBLISHED BY



INCOME TAX BAR ASSOCIATION

Room No. 402, Nature View Building, Nr. Mrudul Tower, Ashram Road, Ahmedabad – 380009



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COMPILATION OF NOTIFICATIONS & CIRCULARS

Volume: 02

Month: Jul 2024

I N D E X

INCOME TAX

Notification / Circular No.	Date	Gist of the Notification / Circular	Section(s) Covered
Notification No. 52/2024	9 th July, 2024	Seeks to designate the Agriculture Production Commissioner (APC) & Secretary to the Government, Agriculture & Co-operation Department, Government of Telangana, as the authority to receive information about taxpayers under Section 138(1)(a)(ii) of the Act.	S. 138(1)
Notification No. 53/2024	15 th July, 2024	The CG has notified the 'Uttaranchal Board of Technical Education, Roorkee' for the purposes of S. 10(46), exempting certain incomes, and the same shall be applicable for AY 2023-24	S. 10(46)
Notification No. 54/2024 to Notification No. 93/2024	18 th July, 2024	Notification No. 54/2024 to Notification No. 93/2024 seek to amend various earlier notifications related to Section 10(23FE), thereby extending the deadline for claiming exemption under Section 10(23FE) for foreign funds investments from March 31, 2024 to March 31, 2025.	S. 10(23FE)
Notification No. 94/2024	24 th July, 2024	The CG has notified the "Punjab Skill Development Mission Society, Chandigarh" for the purposes of Section 10(46) of the Act, thus exempting certain specified incomes, applicable for the AYs 2021-22, 2022-2023, 2023-2024, 2024-2025, and 2025-2026.	S. 10(46)
Notification No. 95/2024	24 th July, 2024	The CG has notified the "Himachal Pradesh State Load Despatch Centre, Shimla" for the purposes of Section 10(46) of the Act, thus exempting certain specified incomes, applicable for the AYs 2021-22, 2022-2023 and 2023-2024.	S. 10(46)
Notification No. 96/2024	24 th July, 2024	The CG has notified the "Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai" for the purposes of Section 10(46) of the Act, thus exempting certain specified incomes, applicable for the AYs 2021-22, 2022-2023, 2023-2024, 2024-2025, and 2025-2026.	S. 10(46)

COMPILATION OF NOTIFICATIONS & CIRCULARS

GST

Notification / Circular No.	Date	Gist of the Notification / Circular	Section(s) Covered
Notification No. 12/2024 – Central Tax	10 th July 2024	Addition / Amendment by the Central Goods and Services Tax (Amendment) Rules, 2024.	--
Notification No. 13/2024 – Central Tax	10 th July 2024	Rescinds the notification number 27/2022-Central Tax, dated the 26th December, 2022	--
Notification No. 14/2024 – Central Tax	10 th July 2024	Exemption for the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.	--
Notification No. 15/2024 – Central Tax	10 th July 2024	Amendments in the notification No. 52/2018-Central Tax, dated the 20th September, 2018	--
Notification No. 02/2024 - Central Tax (Rate)	12 th July 2024	Amendments in the notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017	--
Notification No. 03/2024 - Central Tax (Rate)	12 th July 2024	Amendments in the notification No. 2/2017-Central Tax (Rate), dated the 28th June, 2017	--
Notification No. 04/2024 - Central Tax (Rate)	12 th July 2024	Amendments in the notification No. 12/2017-Central Tax (rate), dated 28th June, 2017	--
Notification No. 02/2024 - Integrated Tax (Rate)	12 th July 2024	Amendments in the notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017	--
Notification No. 03/2024 - Integrated Tax (Rate)	12 th July 2024	Amendments in the notification No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017	--
Notification No. 04/2024 - Integrated Tax (Rate)	12 th July 2024	Amendments in the notification No. 9/2017-Integrated Tax (rate), dated 28th June, 2017	--
Notification No. 02/2024 – Union Territory Tax (Rate)	12 th July 2024	Amendments in the notification No. 1/2017-Union Territory Tax (Rate), dated the 28th June, 2017	--
Notification No. 03/2024 – Union Territory Tax (Rate)	12 th July 2024	Amendments in the notification No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017	--
Notification No. 04/2024 – Union Territory Tax (Rate)	12 th July 2024	Amendments in the notification No. 12/2017-Union Territory Tax (rate), dated 28th June, 2017	--

COMPILATION OF NOTIFICATIONS & CIRCULARS

Notification / Circular No.	Date	Gist of the Notification / Circular	Section(s) Covered
Notification No. 01/2024-Integrated Tax	10 th July 2024	Seeks to amend rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies. (Amendment to Notification No.02/2018 - Integrated Tax dated 20.09.2018 w.e.f. 10.07.2024)	--
Notification No. 01/2024- Union Territory Tax	10 th July 2024	Seeks to amend rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies. (Amendment to Notification No.12/2018 - Integrated Tax dated 28.09.2018 w.e.f. 10.07.2024)	--
Notification No. 01/2024- Compensation Cess (Rate)	12 th July 2024	Exempt the supply of goods falling under the heading 2202 by a Unit Run Canteen (URC) to authorised customers, Compensation Cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017	--
Circular No. 223/17/2024 - GST	10 th July 2024	Amendment in circular no. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg.	--
Circular No. 224/18/2024 - GST	11 th July 2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.	--
Circular No. 225/19/2024 - GST	11 th July 2024	Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.	--
Circular No. 226/20/2024 - GST	11 th July 2024	Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports– reg.	--
Circular No. 227/21/2024 - GST	11 th July 2024	Processing of refund applications filed by Canteen Stores Department (CSD) - regarding	--
Circular No. 228/22/2024 - GST	15 th July 2024	Clarifications regarding applicability of GST on certain services – reg.	--
Circular No. 229/23/2024 - GST	15 th July 2024	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024.	--

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART II, SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 9th July, 2024

NOTIFICATION

S.O: 2661(E) – In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961, the Central Government hereby specifies **Agriculture Production Commissioner (APC) & Secretary to Government, Agriculture & Co-operation Department, Government of Telangana** for the purposes of said clause.

R.M.
09/07/2024

(Ravinder Maini)

Director to the Government of India

F.No.225/106/2024/ITA-II

Notification No. 52/2024

Copy forwarded to:

1. PPS to FM/OSD TO MoS (R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. Secretary, Agriculture & Cooperation, Government of Telangana
3. DGIT (Systems), Delhi
4. All Pr. CCsIT/DsGIT for kind information
5. ITCC, Central Board of Direct Taxes (4 copies)
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R.M.
09/07/2024

(Ravinder Maini)

Director to the Government of India

MINISTRY OF FINANCE
(Department of Revenue)
(Central Board of Direct Taxes)
NOTIFICATION

New Delhi, the 15th July, 2024

S.O. 2766(E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Uttaranchal Board of Technical Education, Roorkee’ (PAN: AAALU0281D), a Board constituted by State Government of Uttaranchal, in respect of the following specified income arising to the said Society, as follows:

- a) Grants/subsidies received from Government/government bodies;
- b) Fees, Fines and Penalties collected as per the provisions of Uttaranchal Board of Technical Education Act, 2003;
- c) Receipts from sale of printed application forms and educational material
- d) Receipts from disposal of assets, sale of scrap material or waste papers
- e) Rent received in form of let out of properties
- f) Royalty of license fees for providing technical knowledge and infrastructure
- g) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that ‘Uttaranchal Board of Technical Education, Roorkee’ –

- (a) shall not engage in any commercial activity;
- (b) its activities and the nature of the specified income shall remain unchanged throughout the financial year(s); and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to be applicable for Assessment Year 2023-24 relevant for the Financial Year 2022-23.

[Notification No. 53/2024 F. No. 300196/15/2022-ITA-I]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2830(E).—In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3952(E), dated the 2nd November, 2020 (Notification No. 89/2020/F. No. 370133/16/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No.54/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3952(E), dated the 2nd November, 2020 and subsequently amended *vide* notification number 345(E), dated the 25th January, 2022.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2831(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1661(E), dated the 19th April, 2021 (Notification No. 33/2021/F. No. 370142/6/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 55/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1661(E), dated the 19th April, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2832(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1672(E), dated the 22nd April, 2021 (Notification No. 34/2021/F.No. 370142/39/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 56/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1672(E), dated the 22nd April, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2833(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1673(E), dated the 22nd April, 2021 (Notification No. 35/2021/F.No. 370142/38/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 57/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1673(E), dated the 22nd April, 2021 and subsequently amended *vide* notification number 1841(E), dated the 10th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2834(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1732(E), dated the 4th May, 2021 (Notification No. 43/2021/F.No. 370133/17/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 58/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1732(E), dated the 4th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2835(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1733(E), dated the 4th May, 2021 (Notification No. 44/2021/F.No. 370142/12/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 59/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1733(E), dated the 4th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2836(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1734(E), dated the 4th May, 2021 (Notification No. 45/2021/F.No. 370142/48/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 60/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1734(E), dated the 4th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2837(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1735(E), dated the 4th May, 2021 (Notification No. 46/2021/F.No. 370142/41/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 61/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1735(E), dated the 4th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2838(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1759(E), dated the 5th May, 2021 (Notification No. 51/2021/F.No. 370142/43/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 62/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1759(E), dated the 5th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2839(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1760(E), dated the 5th May, 2021 (Notification No. 52/2021/F.No. 370142/42/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 63/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1760(E), dated the 5th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2840(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1761(E), dated the 5th May, 2021 (Notification No. 53/2021/F.No. 370142/45/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 64/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1761(E), dated the 5th May, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2841(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1762(E), dated the 5th May, 2021 (Notification No. 54/2021/F.No. 370142/46/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 65/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1762(E), dated the 5th May, 2021 and subsequently amended *vide* notification number S.O. 1838(E), dated the 10th May, 2021.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2842(E).—In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1763(E), dated the 5th May, 2021 (Notification No. 55/2021/F.No. 370142/44/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 66/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1763(E), dated the 5th May, 2021.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2843(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1852(E), dated the 13th May, 2021 (Notification No. 62/2021/F.No. 370142/47/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 67/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1852(E), dated the 13th May, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2844(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1853(E), dated the 13th May, 2021 (Notification No. 63/2021/F.No. 370142/37/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 68/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1853(E), dated the 13th May, 2021.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2845(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1854(E), dated the 13th May, 2021 (Notification No. 64/2021/F.No. 370142/40/2020-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 69/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1854(E), dated the 13th May, 2021.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2846(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1855(E), dated the 13th May, 2021 (Notification No. 65/2021/ F. No. 370142/15/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 70/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1855(E), dated the 13th May, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2847(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1856(E), dated the 13th May, 2021 (Notification No. 66/2021/ F. No. 370142/13/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 71/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1856(E), dated the 13th May, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2848(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1889(E), dated the 17th May, 2021 (Notification No. 67 /2021/ F. No. 370142/18/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 72/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1889(E), dated the 17th May, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2849(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3114(E), dated the 3rd August, 2021 [Notification No. 84/2021/ F. No. 370142/13/2021-TPL (Part-1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 73/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3114(E), dated the 3rd August, 2021.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 18th July, 2024

S.O. 2850(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3800(E), dated the 16th September, 2021 [Notification No. 111/2021/ F. No. 370142/40/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 74/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3800(E), dated the 16th September, 2021.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2851(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3801(E), dated the 16th September, 2021 [Notification No. 112/2021/F. No. 370142/39/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 75/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3801(E), dated the 16th September, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2852(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3881(E), dated the 20th September, 2021 [Notification No. 114/2021/F. No. 370142/37/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 76/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3881(E), dated the 20th September, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2853(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4592(E), dated the 2nd November, 2021 [Notification No. 130 /2021/ F. No. 370142/50/2021-TPL] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 77/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 4592(E), dated the 2nd November, 2021.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2854(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 2910(E), dated the 27th June, 2022 [Notification No. 69/2022/F.No. 500/SWF1/S10(23FE)/FT&TR-II-Pt.3] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 78/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 2910(E), dated the 27th June, 2022.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2855(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3324(E), dated the 21st July, 2022 [Notification No. 86/2022/F. No. 500/PF1/S10(23FE)/FT&TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 79/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3324(E), dated the 21st July, 2022.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2856(E).—In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3707(E), dated the 5th August, 2022 [Notification No. 93/2022/F. No. 500/SWF3/S10(23FE)/FT&TR-II(Pt.3)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 80/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3707(E), dated the 5th August, 2022.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2857(E).—In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3828(E), dated the 16th August, 2022 [Notification No. 95/2022/F. No. 500/SWF4/S10(23FE)/FT&TR-II(Pt.4)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 81/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3828(E), dated the 16th August, 2022.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2858(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 3867(E), dated the 17th August, 2022 [Notification No. 97/2022/F.No. 500/PF2/S10(23FE)/FT&TR-II-Part(3)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 82/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 3867(E), dated the 17th August, 2022.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 18th July, 2024

S.O. 2859(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4872(E), dated the 13th October, 2022 [Notification No. 114/2022/F.No. 500/PF3/S10(23FE)/FT&TR-II-Part(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 83/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI Under Secy

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 4872(E), dated the 13th October, 2022.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2860(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4893(E), dated the 14th October, 2022[NotificationNo.115/2022/F.No. 500/SWF5/S10(23FE)/FT&TR-II(Pt.2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 84/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]
APOORV TIWAR, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 4893(E), dated the 14th October, 2022.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 18th July, 2024

S.O. 2861(E).—)—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 5080(E), dated the 31st October, 2022 [Notification No. 119/2022/F.No. 500/PF4/S10(23FE)/FT&TR-II(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 85/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 5080(E), dated the 31st October, 2022.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 18th July, 2024

S.O. 2862(E).— In exercise of the powers conferred by sub-clause (vi) of clause (b) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 5345(E), dated the 16th November, 2022 [Notification No. 125/2022//F.No. 500/SWF2/S10(23FE)/FT&TR-II(Pt.1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 86/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 5345(E), dated the 16th November, 2022.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2880(E)— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 6103(E), dated the 28th December, 2022 [Notification No. 128/2022 /F. No. 500/PF7/S10(23FE)/FT&TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 87/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 6103(E), dated the 28th December, 2022.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2863(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 400(E), dated the 25th January, 2023 [Notification No. 02/2023/F.No. 500/PF5/S10(23FE)/FT&TR-II-Part(1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 88/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 400(E), dated the 25th January, 2023

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2864(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 2501(E), dated the 7th June, 2023 [Notification No. 36/2023/ F. No. 500/PF9/S10(23FE)/FT&TR-II(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 89/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 2501(E), dated the 7th June, 2023.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2865(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4501(E), dated the 13th October, 2023 [Notification No. 89A/2023/F.No. 500/PF11/S10(23FE)/FT&TR-II(2)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 90/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 4501(E), dated the 13th October, 2023 and subsequently amended *vide* notification number S.O. 64(E), dated the 4th January, 2024.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2866(E).— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 4755(E), dated the 1st November, 2023 [Notification No. 95/2023/F.No.500/PF10/S10(23FE)/FT&TR-II-Part(1)] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 91/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 4755(E), dated the 1st November, 2023.

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 18th July, 2024

S.O. 2867(E).—In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 5472(E), dated the 27th December, 2023 [Notification No. 106/2023/F.No. 500/PF13/S10(23FE)/FT&TR-II] published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1st day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2024”, the figures, letters and words “31st day of March, 2025” shall be substituted.

[Notification No. 92/2024/F.No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note:—The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 5472(E), dated the 27th December, 2023.

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 19th July, 2024

(INCOME-TAX)

S.O. 2879(E).— In exercise of powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the “Act”), the Central Government hereby specifies the pension fund, namely, AIMCo India Infrastructure Limited (PAN: AAZCA0927A) (hereinafter referred to as “the assessee”) as the specified person for the purposes of the said clause in respect of the eligible investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March 2025 (hereinafter referred to as the “the said investments”) subject to the fulfillment of the following conditions, namely:-

- (i) the assessee shall file return of income, for all the relevant previous years falling within the period beginning from the date in which the said investment has been made and ending on the date on which such investment is liquidated, on or before the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;
- (ii) the assessee shall furnish along with such return a certificate in Form No. 10BBC in respect of compliance to the provisions of clause (23FE) of section 10 of the Act, during the financial year, from an accountant as defined in the *Explanation* below sub-section (2) of section 288 of the Act, as per the provisions of clause (vi) of rule 2DB of the Income-tax Rules, 1962;
- (iii) the assessee shall intimate the details in respect of each investment made by it in India during the quarter within one month from the end of the quarter in Form No. 10BBB, as per the provisions of clause (v) of rule 2DB of the Income-tax Rules, 1962;
- (iv) the assessee shall maintain a segmented account of income and expenditure in respect of such investment which qualifies for exemption under clause (23FE) of section 10 of the Act;
- (v) the assessee shall continue to be regulated under the law of the Government of Alberta, Canada;
- (vi) the assessee shall be responsible for administering or investing the assets for meeting the statutory obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;
- (vii) not more than ten per cent of the total value of the assets administered or invested by the assessee are allowed for the purpose other than the purpose listed at clause (vi) provided such assets are wholly owned directly or indirectly by the Government of Alberta, Canada and such assets vest in the Government of Alberta, Canada upon dissolution;
- (viii) the earnings and assets of the assessee should be used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in clause (vi) and no portion of the earnings or assets of the pension fund inures any benefit to any other private person; barring any payment made to creditors or depositors for loan or borrowing [as defined in sub-clause (b) of clause (ii) of *Explanation 2* to clause (23FE) of section 10 of the Act] taken for the purposes other than for making investment in India;
- (ix) the earning from assets referred to in clause (vii) may be used for purpose other than the purpose listed as in clause (viii) provided that the said earnings are credited either to the account of Government of Alberta, Canada or any other account designated by such Government so that no portion of the earnings inures any benefit to any private person;

- (x) the assessee shall not have any loans or borrowings [as defined in sub-clause (b) of clause (ii) of *Explanation 2* to clause (23FE) of section 10 of the Act], directly or indirectly, for the purposes of making investment in India; and
- (xi) the assessee shall not participate in the day to day operations of investee [as defined in clause (i) of *Explanation 2* to clause (23FE) of section 10 of the Act] but the monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director shall not be considered as participation in the day to day operations of the investee.
2. Violation of any of the conditions as stipulated in the said clause (23FE) of section 10 of the Act and this notification shall render the assessee ineligible for the tax exemption.
3. This notification shall come into force from the date of its publication in the Official Gazette.

[F. No. 93/2024/F. No. 500/PF12/S10(23FE)FT&TR-II-Part(1)]

APOORV TIWARI, Under Secy.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th July, 2024

S.O. 2933(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Punjab Skill Development Mission Society, Chandigarh’ (PAN: AAAAE8085G), a Society constituted by Government of Punjab, in respect of the following specified income arising to the said Society, as follows:

- (a) Grants and contributions received from Central Government, State Government of Punjab, and other Government institutions.
 - (b) CSR funds received from companies/firms.
 - (c) Levy of service charges or administrative charges for the schemes/projects.
 - (d) Interest on bank deposits.
2. This notification shall be effective subject to the conditions that Punjab Skill Development Mission Society, Chandigarh –
- (a) shall not engage in any commercial activity;
 - (b) its activities and the nature of the specified income shall remain unchanged throughout the financial year(s); and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
3. This notification shall be deemed to be applicable for Assessment Years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026 relevant for the financial years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 94/2024 F.No.300196/68/2018-ITA-I]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th July, 2024

S.O. 2934(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Himachal Pradesh State Load Despatch Centre, Shimla’, (PAN-AAA AH7757E), a body established by the Government of Himachal Pradesh, in respect of the following specified income arising to that body, namely:

- a) Income from levy of fees/charges as per Electricity Act, 2003 and as fixed by Himachal Pradesh Electricity Regulatory Commission, and
- b) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that Himachal Pradesh State Load Despatch Centre -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to be applicable for Assessment years 2021-2022, 2022-2023 and 2023-2024 relevant to Financial years 2020-2021, 2021-2022 and 2022-2023.

[Notification No. 95/2024/F.No.196/20/2021-ITA-I]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th July, 2024

S.O. 2935 (E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai’ (PAN: : AALAS5825K), a Society constituted by Central Government, in respect of the following specified income arising to the said Society, as follows:

- a) Grants received from Ministry of Electronics and Information Technology
- b) Fees received from test measurement and consultancy services.
- c) Design and development charges for systems/subsystems in RF/Microwave and allied areas.
- d) Revenue from Royalty and transfer of technology.
- e) Miscellaneous income as per Memorandum of Association of the SAMEER.
- f) Interest on bank deposits.

2. This notification shall be effective subject to the conditions that ‘Society for Applied Microwave Electronics Engineering & Research (SAMEER), Mumbai’ –

- (a) shall not engage in any commercial activity;
- (b) its activities and the nature of the specified income shall remain unchanged throughout the financial year(s); and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to be applicable for Assessment Years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026 relevant for the financial years 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 96/2024 F.No.300196/34/2017-ITA-I]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 12/2024 – Central Tax

New Delhi, the 10th July, 2024

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.** –(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, in rule 8, in sub-rule (4A), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”.

3. In the said rules, in rule 21, –

(i) in clause (f), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after clause (g), the following clause shall be inserted, namely: -

“(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or”.

4. In the said rules, in rule 21A, in sub-rule (2A), in clause (a), –

(i) after the words, letters and figures “furnished in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after the words, letters and figures “in their FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A of the previous tax period, if any” shall be inserted.

5. In the said rules, in rule 28, with effect from the 26th day of October, 2023, –

- (i) in sub-rule (2), –
 - (a) after the words “who is a related person”, the words “located in India” shall be inserted;
 - (b) after the words “amount of such guarantee offered”, the words “per annum” shall be inserted.
- (ii) after sub-rule (2), the following proviso shall be inserted, namely,–

“Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the value of said supply of services.”.

6. In the said rules, in rule 36, in sub-rule (4), in clause (a), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

7. In the said rules, in rule 37A, after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

8. In the said rules, with effect from a date to be notified, in rule 39, –

(i) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely: —

- (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter VIII of these rules;
- (b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;
- (c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;
- (d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;
- (e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period;
- (f) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) to one of the recipients "R1", whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipients who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C1", to be calculated by applying the following formula -

$$C_1 = (t_1 / T) \times C$$

where,

"C" is the amount of credit to be distributed,

" t_1 " is the turnover, as referred to in clause (d) and (e), of person R_1 during the relevant period, and

"T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of clause (d) and (e);

- (g) the Input Service Distributor shall, in accordance with the provisions of clause (d) and (e), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (h) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d) and (e);
- (i) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (j) the input tax credit on account of central tax and State tax or Union territory tax shall—
 - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
 - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient as referred to in clause (d) and (e);
- (k) the Input Service Distributor shall issue an Input Service Distributor invoice, as provided in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (l) the Input Service Distributor shall issue an Input Service Distributor credit note, as provided in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (m) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (j) and the amount attributable to any recipient shall be calculated in the manner provided in clause (f) and such credit

shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**;

(n) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (f), and the amount so apportioned shall be-

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.”;

- (ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-
“(1A) For the distribution of credit in respect of input services, attributable to one or more distinct persons, subject to levy of tax under sub-section (3) or (4) of section 9, a registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note as per the provisions of sub-rule(1A) of rule 54 to transfer the credit of such common input services to the Input Service Distributor, and such credit shall be distributed by the said Input Service Distributor in the manner as provided in sub-rule (1).”;
- (iii) in sub-rule (2), for the words and brackets “clause (j)”, the words and brackets “clause (n)” shall be substituted;
- (iv) in sub-rule (3), for the words and brackets “clause (h)”, the words and brackets “clause (l)” shall be substituted;
- (v) after sub-rule (3), the following explanation shall be inserted, namely: –
“Explanation. — For the purpose of this rule, –
- (i) the term “relevant period” shall be—
 - (a) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or
 - (b) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;
 - (ii) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;
 - (iii) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and

92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.”.

9. In the said rules, in rule 40, in sub-rule (1), in clause (e), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “and in FORM GSTR-1A, if any,” shall be inserted;

10. In the said rules, in rule 48, in sub-rule (3), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A, if any” shall be inserted;

11. In the said rules, in rule 59, –

(i) after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.”;

(ii) in sub-rule (4), with effect from 1st day of August, 2024, for the words “two and a half lakh rupees” wherever they occur, the words “one lakh rupees” shall be substituted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely: –

“(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in FORM GSTR-1A may, as per the requirement of the registered person, include the –

(a) invoice wise details of -

(i) inter-State and intra-State supplies made to the registered persons; and

(ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons;

(b) consolidated details of -

(i) intra-State supplies made to unregistered persons for each rate of tax; and

(ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.”.

12. In the said rules, in rule 60, –

(i) in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or FORM GSTR-1A” shall be inserted;

(ii) in sub-rule (7), after clause (ii), the following clause shall be inserted, namely: –

“(iia) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;”.

13. In the said rules, in rule 62, after sub-rule (1), the following proviso shall be inserted, namely: –

“Provided that the return in FORM GSTR-4 for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year.”.

14. In the said rules, in rule 78, after the words, letters and figures “supplier in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

15. In the said rules, in rule 88B, after sub-rule (1), the following proviso shall be inserted, namely: –

“Provided that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.”.

16. In the said rules, in rule 88C, in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

17. In the said rules, in rule 89, –

(i) after sub-rule (1A), the following sub-rule shall be inserted, namely: –

“(1B) Any person, claiming refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports, and on which the refund of integrated tax paid at the time of export of such goods has already been sanctioned as per rule 96, may file an application for such refund of additional integrated tax paid, electronically in FORM GST RFD-01 through the common portal, subject to the provisions of rule 10B, before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54:

Provided that the said application for refund can, in cases where the relevant date as per clause (a) of Explanation (2) of section 54 of the Act was before the date on which this sub-rule comes into force, be filed before the expiry of two years from the date on which this sub-rule comes into force.”;

(ii) in sub-rule (2), after clause (ba), the following shall be inserted, namely: –

“(bb) a statement containing the number and date of export invoices along with copy of such invoices, the number and date of shipping bills or bills of export along with copy of such shipping bills or bills of export, the number and date of Bank Realisation Certificate or foreign inward remittance certificate in respect of such shipping bills or bills of export along with copy of such Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, the details of refund already sanctioned under sub-rule (3) of rule 96, the number and date of relevant supplementary invoices or debit notes issued subsequent to the upward revision in prices along with copy of such supplementary invoices or debit notes, the details of payment of additional amount of integrated tax, in respect of which such refund is claimed, along with proof of payment of such additional amount of integrated tax and interest paid thereon, the number and date of foreign inward remittance certificate issued by Authorised Dealer-I Bank in respect of additional foreign exchange remittance received in respect of upward revision in price of exports along with copy of such foreign inward remittance certificate, along with a certificate issued by a practicing chartered accountant or a cost accountant to the effect that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to exports and copy of contract or other documents, as applicable, indicating requirement for the revision in price of exported goods and the price revision thereof, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;

(bc) a reconciliation statement, reconciling the value of supplies declared in supplementary invoices, debit notes or credit notes issued along with relevant details of Bank Realisation

Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;”.

18. In the said rules, after rule 95, the following rule shall be inserted, namely: –

“95B. Refund of tax paid on inward supplies of goods received by Canteen Stores Department. – (1) Notwithstanding anything contained in rule 95, a Canteen Stores Department under the Ministry of Defence, which is eligible to claim the refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department as per notification issued under section 55, shall apply for refund in FORM GST RFD-10A once in every quarter, electronically on the common portal.

(2) Such application for refund of tax paid on inward supplies of goods filed in FORM GST RFD-10A shall be dealt in a manner similar to that of application for refund filed in FORM GST RFD-01 in accordance with the provisions of rule 89.

(3) The refund of tax paid by the applicant shall be available, if-

(a) the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period;

(b) name and Goods and Services Tax Identification Number of the applicant is mentioned in the tax invoice; and

(c) goods have been received by Canteen Stores Department for the purpose of subsequent supply to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department.”.

19. In the said rules, in rule 96, —

(i) in sub-rule (1),—

(a) in the proviso to clause (b), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(b) after clause (c), in the long line, the following proviso shall be inserted, namely: –

“Provided that the exporter of goods may file an application electronically in FORM GST RFD-01 through the common portal for refund of additional integrated tax paid on account of upward revision in price of goods subsequent to export of such goods, and on which the amount of integrated tax paid at the time of export of such goods has already been refunded in accordance with provisions of sub-rule (3) of this rule, and such application shall be dealt with in accordance with the provisions of rule 89.”;

(ii) in sub-rule (2), after the words, letters and figures “contained in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

20. In the said rules, in rule 96A, —

(i) in sub-rule (1), for clause (b), the following shall be substituted, namely:-

“(b) fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the

Reserve Bank of India, whichever is later, from the date of issue of the invoice for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.”;

(ii) in sub-rule (2), after the words, letters and figures “contained in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

21. In the said rules, for rule (110), the following rule shall be substituted, namely: -

“110 Appeal to the Appellate Tribunal.— (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in FORM GST APL-05, along with the relevant documents, electronically and provisional acknowledgement shall be issued to the appellant immediately:

Provided that an appeal to the Appellate Tribunal may be filed manually in FORM GST APL-05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-05 and a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-05, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.”.

22. In the said rules, for rule 111, the following rule shall be substituted, namely: -

“111 Application to the Appellate Tribunal.— (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be filed in Form GST APL-07, along with the relevant documents, electronically and a provisional acknowledgement shall be issued to the appellant immediately:

Provided that an application to the Appellate Authority may be filed manually in FORM GST APL-07, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-07 and a final acknowledgment, indicating appeal number shall be issued in Form GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-07, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, ‘Registrar’ shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar.”.

23. In the said rules, after rule 113, the following rule shall be inserted, namely: -

“113A Withdrawal of Appeal or Application filed before the Appellate Tribunal:-The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application:

Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be.”.

24. In the said rules, with effect from a date to be notified, in rule 138, in sub-rule (3), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that an unregistered person required to generate e-way bill in FORM GST EWB-01 in terms of the fourth proviso to sub-rule (1) or an unregistered person opting to generate e-way bill in Form GST EWB-01, on the common portal, shall submit the details electronically on the common portal in FORM GST ENR- 03 either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person.”.

25. In the said rules, in rule 142,—

(i) in sub-rule (2), for the words, letters and figures “he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC– 04”, the words, letters and figures “he shall inform the proper officer of such payment in FORM GST DRC-03 and an acknowledgement, in FORM GST DRC– 04 shall be made available to the person through the common portal electronically.” shall be substituted;

(ii) in sub-rule (2A), after the words, letters and figures “FORM GST DRC-01A”, the words, letters and figures “, and thereafter the proper officer may issue an intimation in Part-C of FORM GST DRC-01A, accepting the payment or the submissions or both, as the case may be, made by the said person” shall be inserted;

(iii) after sub-rule (2A), the following sub-rule shall be inserted, namely:-

“(2B)Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in FORM GST PMT –01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT –01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03:

Provided that where an order in FORM GST DRC-05 has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in FORM GST DRC-03, an application in FORM GST DRC-03A cannot be filed by the said person in respect of the said payment.”.

26. In the said rules, in rule 163, in sub-rule (1), in clause (c), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

27. In the said rules, with effect from a date to be notified, after the FORM GST ENR-02, the following Form shall be inserted, namely: -

“FORM GST ENR-03
[See rule 138(3)]
Application for Enrolment
[only for un-registered persons]

1. Name of the State
2. (a) Name as per PAN
(b) Trade Name, if any
(c) PAN
(d) Aadhaar, if applicable (optional)
3. Type of enrolment
(i) Unregistered supplier of goods (ii) Unregistered recipient of goods
(iii) Both (i) & (ii)
4. Contact Information (the email address and mobile number will be used for authentication)
Email Address
Mobile Number
5. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

6. List of documents uploaded
7. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Signature

Date:

Name of Authorised Signatory

For Office Use:

Enrolment no

Date- ”;

28. In the said rules, with effect from 1st day of August, 2024, in FORM GSTR-1,—

(i) in serial number 5, in the heading, for the figures, letters and words “Rs. 2.5 lakh”, the figures, letters and words “ Rs. 1 lakh” shall be substituted;

(ii) in serial number 7, in the Table, in serial number 7B, in the heading, for the figures, letters and words “Rs. 2.5 lakh”, the figures, letters and words “ Rs. 1 lakh” shall be substituted;

(iii) in serial number B. Table specific instructions, in the table, in third column, against serial number 3, for the figures, letters and words “Rs. 2.50 lakh”, the figures, letters and words “ Rs. 1 lakh” shall be substituted.

29. In the said rules, after FORM GSTR-1, the following Form shall be inserted, namely:

“FORM GSTR-1A
[See proviso to rule 59(1)]

Amendment of outward supplies of goods or services for current tax period

[Financial Year]				
[Tax Period]				

1.		GSTIN																	
2.	(a)	Legal name of the registered person																	
	(b)	Trade name, if any																	
3.	(a)	ARN	<Auto>																
	(b)	Date of ARN	<Auto>																

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrat ed Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]										
4B. Supplies attracting tax on reverse charge basis										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 1 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integra ted Tax	Cess
1	2	3	4	5	6	7	8
5. Outward supplies (including supplies made through e-commerce operator, rate wise)							

6. Zero rated supplies and Deemed Exports

GS TIN of reci pient	Invoice details			Shippi ng bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			C e s s
	N o .	D a t e	V a l u e	N o .	D a t e	R a t e	T a x a b l e v a l u e	A m t	R a t e	T a x a b l e v a l u e	A m t	R a t e	T a x a b l e v a l u e	A m t	
1	2	3	4	5	6	7	8	9	1 0	1 1	1 2	1 3	1 4	1 5	1 6
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Ce ss
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

8. Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non- GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			

8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in FORM- GSTR-1 for the current tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit or Credit Notes					Rate	Taxable Value	Amount				Place of supply	
GST IN	Doc. No.	Doc. Date	GST IN	Document		Shipping bill				Value	Integrated Tax	Central Tax	State / UT Tax		Cess
				No	Date	No	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. Amendment of invoice/Shipping bill details furnished															
9B. Debit Notes/Credit Notes [original]															
9C. Debit Notes/Credit Notes [Amended]															

10. Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 for current tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		current tax period should be auto populated here)			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in current tax period [(Net of refund vouchers, if any)]

Rate	Gross Advance Received/adjusted	Place of supply (Name)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess

		of State /UT)			Tax				
1	2	3	4	5	6	7			
I Information for the current tax period									
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)									
11A (1). Intra-State supplies(Rate Wise)									
11A (2). Inter-State Supplies(Rate Wise)									
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7									
11B (1). Intra-State Supplies (Rate Wise)									
11B (2). Inter-State Supplies(Rate Wise)									
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for current tax period [Furnish revised information]									
Month					Amendment relating to information furnished in S. No.(select)	11A(1)	11A(2)	11B(1)	11B(2)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on					

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply		
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated tax	Central tax	State / UT tax	Cess			
											1	2
Registered												
Unregistered												

Instructions for filing of GSTR-1A:

1. It is an additional facility provided to add any particulars of current tax period missed out in reporting in FORM GSTR-1 of current tax period or amend any particulars already declared FORM GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers) The form is an optional form without levy of late fees.
2. The FORM will be available on the portal after due date of filing of FORM GSTR -1 or the actual date of filing of FORM GSTR -1 ,whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly),whichever is later, till filing of FORM GSTR-3B of the same tax period.
3. The particulars declared in FORM GSTR-1A along with particulars declared in FORM GSTR-1 shall be made available in FORM GSTR-3B. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2 (if filed).
4. Amendment of a document which is related to change of Recipient's GSTIN shall not be allowed in GSTR-1A.
5. In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR-1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,

(i) a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8th Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15th Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14th Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

(ii) a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15th Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16th Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

6. Instructions for specific tables:-

Table No.	Instructions
-----------	--------------

4A, 4B, 5, 6, 9B (for registered recipients)	<ul style="list-style-type: none"> • Taxpayers may declare additional details of invoices / documents for the current tax period other than those already declared in FORM GSTR-1.
7	<ul style="list-style-type: none"> • Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.
8,	<ul style="list-style-type: none"> • Taxpayers may declare additional details of Nil rated, Exempted and Non-GST supplies for the current tax period other than those already declared in FORM GSTR-1.
9A and 9C	<ul style="list-style-type: none"> • Amendment of values reported in table 4A, 4B, 5, 6A, 6B 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 of the current tax period.
12	<ul style="list-style-type: none"> • HSN details as per additional/amendments details reported in FORM GSTR 1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.
11A(1) & 11A(2), 11B(1) & 11B(2)	<ul style="list-style-type: none"> • Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.
14	<ul style="list-style-type: none"> • Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax period
15	<ul style="list-style-type: none"> • ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) for the current tax period other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	<ul style="list-style-type: none"> • Taxpayers may amend details already declared in FORM GSTR-1 of the current period.”.

30. In the said rules, in FORM GSTR-2A,—

(i) for the brackets, letters, words and figures “(From GSTR1, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)”, the brackets, letters, words and figures “(From GSTR1, 1A, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)” shall be substituted;

(ii) in Part A, –

(a) for the figures, letters and words “GSTR-1/5 period” wherever they occur, the figures, letters and words “GSTR-1/1A/5 period” shall be substituted;

(b) for the figures, letters and words “GSTR-1/5 filing date” wherever they occur, the figures, letters and words “GSTR-1/1A/5 filing date” shall be substituted;

(iii) under the heading Instructions, –

(a) in paragraph 2, for the figures, letters and words “FORMS GSTR-1, 5, 6, 7 and 8”, the figures, letters and words “FORMS GSTR-1, 1A, 5, 6, 7 and 8” shall be substituted;

(b) in paragraph 4, in the Table, –

(A) against serial number 3, in second column, –

(I) in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;

(II) in serial number (iii), for the figures, letters and words “FORM GSTR-1/5”, the figures, letters and words “FORM GSTR-1/ 1A and 5” shall be substituted;

(III) in serial number (iv), for the figures, letters and words “FORM GSTR-1”, the figures, letters and words “FORM GSTR-1/1A” shall be substituted;

(B) against serial number 4, in second column, in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;

(C) against serial number 5, in second column, –

(I) in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted;

(II) in serial number (v),–

(1) for the figures, letters and words “FORM GSTR-1/5”, the figures, letters and words “FORM GSTR-1/ 1A and 5” shall be substituted;

(2) for the figures, letters and words “filing of FORM GSTR-1”, the figures, letters and words “filing of FORM GSTR-1/1A” shall be substituted;

(D) against serial number 6, in second column, in serial number (i), for the figures, letters and words “FORM GSTR-1 and 5”, the figures, letters and words “FORM GSTR-1, 1A and 5” shall be substituted.

31. In the said rules, for FORM GSTR-2B, the following Form shall be substituted, namely:–

“FORM GSTR-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	

2(c). Date of generation

3. ITC Available Summary

(Amount in ₹ for all tables)

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	Import of Goods	4(A)(1)					Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B	ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B						
I	Others	4(A)					Credit Notes shall be net-off

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							against relevant ITC available tables [Table 4A(3,4,5)] . Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A	ITC Not Available						
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B – Invoices						
	B2B - Debit notes						
	ECO – Documents						
	B2B - Invoices (Amendment)						

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	Inward Supplies from ISD	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
Details	ISD – Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)					Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ in all sections)

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A	ITC Reversed - Others						
I Details	ITC Reversal on account of Rule 37A	4(B)(2)					Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. **Important Advisory:**

- a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case of additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- b) In addition, the supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B.
- c) Input tax credit shall be indicated to be non-available in the following scenarios: -
 - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that FORM GSTR-2B will consist of all the GSTR-1/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF

for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF, 5 and 6 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the “View Advisory” tab on the online portal.

4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed and corresponding FORM GSTR-3B has not been furnished by the supplier. Credit auto populated in this table shall be reversed in FORM GSTR-3B but should be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Table 5 shall be made available only in FORM GSTR 2B of the September of the next financial year (made available in October).
9. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid in cash.
10. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
11. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
12. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOSin their FORM GSTR-1/IFF, GSTR-1A andGSTR- 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available.

	<p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. These credit notes shall be net-off from relevant ITC available Tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d) of FORM GSTR-3B.</p>
ITC Not Available Summary	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>
Table 4 Part A Section II Inward Supplies from ISD	<p>i. This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>

Table 4 Part A Section III Inward Supplies liable for reverse charge	<ul style="list-style-type: none"> i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A. ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies. iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of FORMGSTR-3B.
Table 4 Part B Section I Others	<ul style="list-style-type: none"> i. This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. ii. This table provides only the credit notes on which ITC is not available. iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of FORMGSTR-3B.
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<ul style="list-style-type: none"> i. This table shall be made available only in FORM GSTR 2B of the September (made available in October). ii. The table shall contain details of Input Tax Credit required to be reversed in respect of invoices or debit notes of previous financial year as per Rule 37A. iii. Credit auto populated in this table shall be reversed in FORM GSTR-3B and is to be reported in Table 4(B)(2) of FORM GSTR-3B.”.

32. In the said rules, with effect from date to be notified, in FORM GSTR-3B, -

(a) For Table 6.1, the following Table shall be substituted;

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable (2-3)	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cesses			
1	2	3	4	5	6	7	8	9	10	11
(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/ UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

					for TDS					for TDS			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

”;

(iii) in Instructions, –

(a) for instruction at serial number 2, the following instruction shall be substituted, namely:-

“2. Table 3 to capture invoice/ document wise details of tax deducted.”;

(b) after instruction at serial number 4, the following instruction shall be inserted, namely:-

“5. The amount liable for TDS in column 5 of Table 3 and column 6 and column 11 of Table 4, shall be the amount excluding the Central tax, State tax/ Union territory tax, Integrated tax and cess, indicated in the invoice.”.

38. In the said rules, in FORM GSTR-8, –

(i) under the heading Instructions, in paragraph 7, for the letters, words and figures “GSTR-1”, the letters, words and figures “(GSTR-1 or GSTR-1A)” shall be substituted;

(ii) in **FORM GSTR-8**, with effect from a date to be notified, –

(a) for serial number 3, the following shall be substituted, namely:-

“3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax	
1	2	3	4	5	6	7	8
3A. Supplies made to registered persons							
3B. Supplies made to unregistered persons							

”;

(b) for serial number 4, the following shall be substituted, namely:-

“4.

Amendments to details of supplies in respect of any earlier statement

Original details			Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10
4A. Supplies made to registered persons									

4B. Supplies made to unregistered persons									
									”.

”;

39. In the said rules, in **FORM GSTR-9**, —

(A) in the Table, -

(i) in Pt. II, -

(a) in Sl no 4,

(I) after the entry relating to serial number G, the following serial number and entry relating thereto shall be inserted, namely: -

“G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]							”
-----	---	--	--	--	--	--	--	---

;

(II) against serial number H, -for the letters and word “Sub-total (A to G above)”, the letters, figures and word “Sub-total (A to G1 above)” shall be substituted.”;

(b) in Sl no 5,

(I) after the entry relating to serial number C, the following serial number and entry relating thereto shall be inserted, namely: -

“

C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]							
----	--	--	--	--	--	--	--	--

”;

(II) against serial number N, for the letter, figures and words “Total Turnover (including advances) (4N + 5M - 4G above)”, the letters, figures and word “Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)” shall be substituted.”;

(B) under the heading Instructions, -

(i) in paragraph 4, -

(a) after the word, letters and figures “or FY 2022-23”, the word, letters and figures “or FY 2023-24” shall be inserted;

(b) in the Table –

(I) after the figures, letters and words “FORM GSTR-1” wherever they occur, the figures, letters and words “as amended by FORM GSTR-1A, if any” shall be inserted;

(II) after the entry relating to serial number 4G, the following serial number and entry relating thereto shall be inserted, namely: -

4G1	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators under section 9(5) is to be reported by e-commerce operator. Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.
-----	--

(III) after the entry relating to serial number 5C, the following serial number and entry relating thereto shall be inserted, namely: -

5C1	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.
-----	---

(IV) in second column, against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: –

‘For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.’;

(V) in second column, against serial numbers 5H, 5I, 5J and 5K, for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;

(VI) in second column, against serial number 5N, after the letters and word “on reverse charge basis.”, the letters, figures and word “and supplies on which e-commerce operators are required to pay taxes under section 9(5).” shall be inserted.”;

(ii) in paragraph 5, in the Table, in second column, -

(a) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures “FY 2019-20, 2020-21, 2021-22 and 2022-23”, the letters, figures and word “FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24” shall respectively be substituted;

(b) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;

(c) against serial number 8A, -

(I) after the words “received from SEZs”, the words “and supplies received from E-commerce operators” shall be inserted,

(II) after the words “corresponding suppliers”, the words “including e-commerce operators” shall be inserted and

(III) the following entry shall be inserted at the end, namely: -

“However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of FORM GSTR-2B shall be auto-populated in this table.”

- (iii) in paragraph 7, -
- (a) after the words and figures “filed upto 30th November, 2023.”, the following entry shall be inserted, namely: -
“For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.”;
 - (b) in the Table, in second column, -
 - (I) against serial numbers 10 & 11, the following entry shall be inserted at the end, namely: -
“For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.”;
 - (II) against serial number 12, -
 - i. after the words, letters, figures and brackets “upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”, the following entry shall be inserted, namely: -
“For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”;
 - ii. for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;
 - (c) against serial number 13, -
 - (I) after the words, letters and figures “reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24,”, the following entry shall be inserted, namely: -
“For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.”;
 - (II) for the figures and word “2021-22 and 2022-23”, the figures and word “2021-22, 2022-23 and 2023-24” shall be substituted;
- (iv) in paragraph 8, in the Table, in second column, -
- (a) against serial numbers, -
 - (I) 15A, 15B, 15C and 15D,
 - (II) 15E, 15F and 15G,
 - (III) 16A,
 - (IV) 16B and
 - (V) 16C;

- d. Name of the Account Holder
- e. Address of Bank Branch
- f. IFSC
- g. MICR

9. Attachment of the documents along with the refund application:

10. Verification

I _____ as an authorised representative of << Name of Canteen Stores Department>> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us for the purpose of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date:

Place:

Signature of Authorised Signatory:

Name:

Designation / Status.”.

43. In the said rules, for the header of FORM GST APL-02, the following header shall be substituted, namely: -
“[See Rules 108(3), 109(2), 110(1) and 111(1)]”.

44. In the said rules, after FORM GST APL-05, the following Form shall be inserted, namely: -

“FORM GST APL-05/07 W

[See rule 113A]

Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 112)
3. Name and designation of the appellant (in case appeal is filed under sub-section (3) of section 112):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the First Appellate Authority.
 - ii. Acceptance of order of an Appellate Tribunal/ Court on similar subject matter
 - iii. Need to file appeal/application again after rectification of mistakes/omission in the filed appeal/application
 - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal as per provisions of sub-section (2) of section 112
 - v. Amount involved in the application is less than the monetary limit fixed for application as per the provisions of sub-section (1) of section 120
 - vi. Any other reason

7. Declaration (applicable in case appeal is filed under sub-section (1) of section 112):

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer
Designation/ Status”.

45. In the said rules, for the FORM GST DRC-01A, the following Form shall be substituted, namely:-

“FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A), (2A)]

Part A

No.:

Date:

Case ID No.

To

GSTIN.....

Name.....

Address.....

Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5)

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Total
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by,failing which Show Cause Notice will be issued under section 73(1).

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by, failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form.

Signature.....
Name.....
Designation.....
Jurisdiction -----
Address -----

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

Reference No. of Intimation:

Date:

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially/ fully to the extent of Rs. throughand the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

[Empty box for submissions]

Signature of Authorised Signatory

Name.....

Designation / Status

Upload Attachment

Part C

[See Rule 142(2A)]

Reference No. of Intimation:

Date:

To

GSTIN.....

Name.....

Address.....

Acceptance of submission and/or payment made in reply to intimation made in Part-A of FORM GST DRC-01A

This has reference to the communication issued in **Part-A** of **FORM GST DRC-01A** vide reference no. -----
- dated -----, the payment made through **FORM GST DRC-03** vide reference no. ----- dated -----The
said payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the
communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated -----, along
with the payment made through **FORM GST DRC-03** vide reference no. ----- dated -----, The said
submission and the payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the
communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated -----, The said
reply has been found satisfactory and hence accepted.

Signature.....

Name.....

Designation.....

Jurisdiction

Address

Upload Attachment”;

46. In the said rules, in FORM GST DRC-01B,–

(i) in Part A, in serial number 1, –

(a) after the words, letters and figures “furnished by you in FORM GSTR-1”, the words,
letters and figures “as amended in FORM GSTR-1A, if any,” shall be inserted;

(b) in the table, for the figures, letters and words “FORM GSTR-1/IFF”, the figures, letters
and words “FORM GSTR-1/GSTR-1A/IFF” shall be substituted;

(ii) in Part B, in serial number B, in the table, for the figures, letters and words “FORM GSTR-1/IFF”
wherever they occur, the figures, letters and words “FORM GSTR-1/GSTR-1A/IFF” shall be
substituted.

47. In the said rules, in FORM GST DRC-03,–

(i) in Table,

(a) for entry at serial number (3A), the following entry shall be substituted, namely;-

“

3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified categories chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption (in cases of contravention of sub-rule 10 of Rule 96): (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account: ”;
----	--	--

(b) for the entry at serial number (5), the following entry shall be substituted, namely,—

“	Details of	Reference No./ARN	Date of issue/filing
5.	i. Audit ii. Inspection or investigation iii. After issuance of SCN/ Statement but before issuance of the order iv. Scrutiny, v. Intimation of tax ascertained through FORM GST DRC-01A, vi. Payment made in response to FORM GST DRC -01 B, vii. Payment made in response to FORM GST DRC -01 C, viii. Deposit of Erroneous Refund of unutilized ITC, ix. Non-receipt of foreign remittance in respect of refund of unutilized ITC on export of goods under Rule 96B x. Others (specify)		”.

48. In the said rules, after FORM GST DRC-03, the following Form shall be inserted, namely:—

“FORM GST DRC- 03A

[See rules 142(2B)]

Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

1.	GSTIN	
2.	Legal name	< Auto>
3.	Trade name, if any	< Auto>
4.	ARN of DRC-03A	< Auto>
5.	Date of filing DRC-03A	< Auto>
6.	ARN of the DRC-03 through which payment made	
7.	Date of filing of DRC-03	<Auto>
8.	Amount paid through DRC-03	< Auto>

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

9.	Reference no. of the order of demand against which payment was intended to be made (including rectification / appeal order)	
10.	Date of issue of the order	<Auto>
11.	Amount of demand	<Auto>

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

12.	<p><u>UNDERTAKING</u></p> <p>I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number mentioned</p>
-----	--

at S. No. 6 above, has actually been paid by me as 'payment towards demand' intended to be paid against the demand (with unique ARN number of FORM GST DRC -07, or GST DRC-08 or FORM GST APL-04, as the case may be, mentioned at S. No. 9 above) and has not been used towards any other demand/ payment to be made by me.

I also undertake to pay back to the Government the amount so adjusted using this form along with applicable interest, if any of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

13. **Verification-**

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Date

Signature of Authorized Signatory
Name
Designation / Status ”.

49. In the said rules, for FORM GST DRC-04, the following Form shall be substituted, namely:-

“FORM GST DRC – 04
[See rule 142(2) & 142(3)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

ARN -

Date –

Acknowledgement of payment made voluntarily.

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid.

This is a system generated acknowledgement and does not require signature.”.

F. No. CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 52/2023 -Central Tax, dated the 26th October 2023, vide number G.S.R. 798 (E), dated the 26th October 2023.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 13/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R.(E).— In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, number 27/2022-Central Tax, dated the 26th December, 2022 published vide number G.S.R 903(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 26th December, 2022, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from the date of its publication in Official Gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 14/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R.(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**NOTIFICATION
No. 15/2024- Central Tax**

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 52/2018-Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018, namely:-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Note: - The principal Notification No. 52/2018-Central Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 900(E), dated the 20th September, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 02/2024-Central Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
-------	---------------------	--

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
-------	---------------------------	---

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
-------	--------------	-----------------

(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”);
-------	--------------------------------	--

(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “, wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;”, the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

Note: - The principal notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, and was last amended *vide* notification No. 01/2024 – Central Tax (Rate), dated the 3rd January, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 10(E), dated the 3rd January, 2024.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 03/2024-Central Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.674(E), dated the 28th June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary to the Government of India

Note: -The principal notification No. 2/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017, and was last amended *vide* notification No. 18/2023-Central Tax (Rate) dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 777(E), dated the 19th October, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 04/2024- Central Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R. -----(E). -In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period	Nil	Nil”;

		against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.		
--	--	---	--	--

(B) in serial number 12, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-


- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

2. This notification shall come into force with effect from the 15th day of July, 2024.

[F.No. CBIC-190354/94/2024-TO(TRU-II)-CBEC]


(Dr. Puneeta Bedi)
Director

Note: The principal notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended vide notification No. 13/2023 - Central Tax (Rate), dated the 19th October, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 762(E), dated the 19th October, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 02/2024-Integrated Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule II – 12%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 18%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board;or (b) non-corrugated paper or paper board)”;
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “, wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;”, the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

Note: - The principal notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, and was last amended *vide* notification No. 01/2024 – Integrated Tax (Rate), dated the 3rd January, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 11(E), dated the 3rd January, 2024.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 03/2024-Integrated Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 28th June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

Note: -The principal notification No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 28th June, 2017, and was last amended *vide* notification No. 21/2023-Integrated Tax (Rate) dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 778(E), dated the 19th October, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 04/2024- Integrated Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(A) after serial number 10H and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"10I	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
10J	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s)	Nil	Nil

		under Ministry of Railways (Indian Railways).		
10K	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;

(B) in serial number 13, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

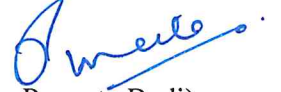
(C) after serial number 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“13A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation	Nil	Nil”.

		service is supplied for a minimum continuous period of ninety days.		
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2. This notification shall come into force with effect from the 15th day of July, 2024.

[F.No. CBIC-190354/94/2024-TO(TRU-II)-CBEC]



(Dr. Puneeta Bedi)

Director

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2023 - Integrated Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 763(E), dated the 19th October, 2023.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
Notification No. 02/2024-Union territory Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E)., dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
-------	---------------------	--

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, –
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		(a) corrugated paper or paper board;or (b) non-corrugated paper or paper board”);
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;”, the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

Note: - The principal notification No. 1/2017-Union territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28th June, 2017, and was last amended *vide* notification No. 01/2024 – Union territory Tax (Rate), dated the 3rd January, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 12(E), dated the 3rd January, 2024.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 03/2024-Union Territory Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.711(E), dated the 28th June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15th day of July, 2024.

[[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

Note: -The principal notification No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28th June, 2017, and was last amended *vide* notification No. 18/2023-Union Territory Tax (Rate) dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 779(E), dated the 19th October, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 04/2024- Union Territory Tax (Rate)

New Delhi, the 12th July, 2024

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703 (E), dated the 28th June, 2017, namely:

-

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian	Nil	Nil

		Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).		
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil”;

(B) in serial number 12, -

(i) in column (2), the words and figures “Heading 9963 or” shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation	Nil	Nil”.

		service is supplied for a minimum continuous period of ninety days.		
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2. This notification shall come into force with effect from the 15th day of July, 2024.

[F.No. CBIC-190354/94/2024-TO(TRU-II)-CBEC]


(Dr. Puneeta Bedi)
Director

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 12/2017 – Union Territory Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 703 (E), dated the 28th June, 2017 and last amended vide notification No. 13/2023 – Union Territory Tax (Rate), dated the 19th October, 2023 published in the official gazette vide number G.S.R. 764(E), dated the 19th October, 2023.

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by PUNEETA
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**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**NOTIFICATION
No. 01/2024- Integrated Tax**

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018, namely:-

In the said notification, for the words “one per cent.”, the words “half per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Note: - The principal Notification No. 02/2018-Integrated Tax, dated the 20th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 901(E), dated the 20th September, 2018.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**NOTIFICATION
No. 01/2024- Union Territory Tax**

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 22 read with section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of the 2017) and sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018, namely:-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Note: - The principal Notification No. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 01/2024-Compensation Cess (Rate)

New Delhi, the 12th July, 2024

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (2) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts supply of goods falling under the heading 2202 by a Unit Run Canteen (URC) to authorised customers, from the whole of the Goods and Services Tax Compensation Cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

Explanation.-

- (1) In this Notification, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. The notification shall come into force with effect from the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary

F. No. 20016/19/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, Dated the 10th July, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners
of Central Tax (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Amendment in circular no. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg.

Attention is invited to Circular no. 1/1/2017-CT dated 26.06.2017 vide which functions of proper officer under various sections of Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) relating to Registration and Composition levy under the CGST Act or rules made thereunder were assigned to various officers of the Central Tax.

1.2 Consequent to the shifting of the GST back office operations of Central Board of Indirect Tax & Customs from ACES-GST to GSTN BO, it has now been decided by the Board that the functions of proper officer in relation to section 30 & Proviso to sub-section (1) of section 27 of CGST Act, as well as rule 6, rule 23 & rule 25 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the

“CGST Rules”) may be assigned to Superintendent of Central Tax instead of Assistant or Deputy Commissioners of Central Tax or Assistant or Deputy Directors of Central Tax.

1.3 Accordingly, the table in Circular no. 1/1/2017-CT dated 26.06.2017 may be substituted by the following table: -

Table

Serial Number	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-section (5) of section 10
2.	Superintendent of Central Tax	<ul style="list-style-type: none"> i. Sub-section (8) of section 25 ii. Proviso to sub-section (1) of section 27 iii. Section 28 iv. Section 29 v. Section 30 vi. Rule 6 vii. Rule 9 viii. Rule 10 ix. Rule 12 x. Rule 16 xi. Rule 17 xii. Rule 19 xiii. Rule 22 xiv. Rule 23

		xv. Rule 24 xvi. Rule 25
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2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sanjay Mangal
Principal Commissioner (GST)

CBIC-20001/4/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 11th July, 2024

To,

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

Doubts have been raised by the trade and the field formations in respect of recovery of outstanding dues, in cases where the first appellate authority has confirmed the demand created by the adjudicating authority, fully or partially, and where appeal against such order of appellate authority could not be filed under section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') due to non- constitution of Appellate Tribunal (hereinafter referred to as 'Tribunal'), as yet. Doubts have also been raised as to whether the amount that was originally intended to be paid towards the demand created but has inadvertently been paid and intimated by the taxpayer through FORM GST DRC-03 either under the 'voluntary' category or under the 'others' category, can be adjusted against the pre-deposit that is required to be paid by the taxpayer for filing appeal before the appellate authority under section 107, and before the appellate tribunal under section 112 of the CGST Act.

2. The matter has been examined. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following clarifications and guidelines.

3. In cases, where the first appellate authority has confirmed the demand issued by the adjudicating authority, partially or fully, the taxpayers cannot file appeal against the said appellate order at present due to non-operation of GST Appellate Tribunal as yet. As per Section 112 of the CGST Act, every person has statutory remedy of appeal against the order passed by the first appellate authority or by a revisional authority, before the Tribunal. As per section 78 of CGST Act, the recovery proceedings are to be initiated, if the amount

payable as per the order issued under the said act is not paid by the concerned person within the said period of three months from the date of service of the said order. It may further be noted that if any person files an appeal in accordance with the requirement of sub-section (8) of section 112 of the CGST Act (i.e., on payment of prescribed pre-deposit), the recovery proceedings for the balance amount is deemed to be stayed till disposal of the appeal as per sub-section (9) of section 112 of the CGST Act. However, as the taxpayers are not able to file appeal under section 112 in Appellate Tribunal against the orders of appellate authority and therefore, are not able to make the pre-deposit under sub-section (8) of section 112 of CGST Act, in some cases, the tax officers are taking a view that there is no stay against recovery as per sub-section (9) of section 112 of CGST Act. In some cases, taxpayers have either paid or are willing to pay the requisite amount of pre-deposit as per sub-section (8) of section 112 of CGST Act either by crediting in their electronic liability register against the demand so created, or by depositing the said amount through FORM DRC-03. However, tax officers are still resorting to recovery proceedings after completion of period stipulated under section 78 of CGST Act.

4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to **Services >> Ledgers>> Payment towards demand**, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.

5. The taxpayer also needs to file an undertaking/ declaration with the jurisdictional proper officer that he will file appeal against the said order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre-deposit as per the procedure mentioned in para 4 above, the recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act.

6. In case, the taxpayer does not make the payment of the amount equal to amount of pre-deposit or does not provide the undertaking/ declaration to the proper officer, then it will

be presumed that taxpayer is not willing to file appeal against the order of the appellate authority and in such cases, recovery proceedings can be initiated as per the provisions of law. Similarly, when the Tribunal comes into operation, if the taxpayer does not file appeal within the timelines specified in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.1 It has also been noticed that some taxpayers have already paid amounts that were intended to have been paid towards a demand, through FORM GST DRC-03. Attention is invited to notification No. 12/2024- CT dated 10.07.2024, vide which sub-rule (2B) of Rule 142 and FORM GST DRC-03A has been inserted in Central Goods and Services Rules, 2017 (hereinafter referred to as 'CGST Rules'), providing for a mechanism for cases where the person liable to pay tax, interest and penalty under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act has made payment of such tax, interest and penalty, inadvertently through FORM GST DRC-03 under sub-rule (2) of Rule 142. In such cases, the said person can file an application in FORM GST DRC-03A, electronically on the common portal, and the amount so paid and intimated through the FORM GST DRC-03 shall be adjusted as if the said payment was made towards the said demand on the date of such intimation through FORM GST DRC-03.

7.2 Accordingly, in cases where the concerned taxpayer has paid an amount that was intended to have been paid towards a particular demand through FORM GST DRC-03, has submitted an application in FORM GST DRC-03A on the common portal, the amount so paid and intimated through the FORM GST DRC-03 will be considered as if the payment was made towards the said demand on the date of such intimation through FORM GST DRC-03. The amount so paid shall also be liable to be adjusted towards the amount required to be paid as pre-deposit under Section 107 and Section 112 of the CGST Act, if and when the taxpayer files an appeal against the said demand, before the appellate authority or the appellate tribunal, as mentioned in para 4 above, and the remaining amount of confirmed demand as per the order of the adjudicating authority or the appellate authority, as the case may be, will stand stayed as per provisions of sub-section (6) of section 107 and sub-section (9) of section 112 of CGST Act. However, if the taxpayer does not file appeal within the timelines prescribed in Section 107 and Section 112 of the CGST Act, as the case may be, read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.3 In this regard, it is to be mentioned that the application in FORM GST DRC-03A for adjustment of demand liability against the payment through FORM GST DRC-03 cannot be made in cases where against the payment made through the said FORM GST DRC-03, proceedings have already been concluded by issuance of an order in FORM GST DRC-05 as per the Rule 142(3) of CGST Rules, 2017.

8.1 Currently, the above-mentioned functionality for filing of an application in FORM GST DRC-03A, is not available on the common portal. Therefore, till the time such functionality is made available on the common portal, in respect of cases where an amount of pre-deposit has been inadvertently paid through FORM GST DRC-03 instead of making the said payment through Electronic Liability Ledger-II against the demand created in the said ledger, the concerned taxpayer may intimate the proper officer about the same, and on such intimation, the proper officer may not insist on recovery for the remaining amount payable by the concerned taxpayer, till the time the said functionality of FORM GST DRC-03A is made available on the portal.

8.2 Once the functionality of FORM GST DRC-03A is made available on the portal, the concerned taxpayer may file an application in FORM GST DRC-03A, on the common portal, at the earliest, as mentioned in para 7.1 above and on doing so, the amount paid vide FORM GST DRC-03 may be adjusted against the pre-deposit under section 107 or section 112 of the CGST Act, as the case may be, as detailed in para 7.2 above. However, in case the taxpayer fails to file an application in FORM GST DRC-03A on the common portal, the proper officer may proceed to recover the amount payable as per provisions of section 78 and section 79 of CGST Act.

9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sanjay Mangal
Principal Commissioner (GST)

F. No. CBIC-20001/4/2024 - GST
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 11th July, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.

1.1 As per the recommendations of the GST Council, sub-rule (2) was inserted in Rule 28 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) vide [Notification No. 52/2023-Central Tax dated 26th October, 2023](#) to provide for a specific clause for valuation of supply of services of providing corporate guarantee to any banking company or financial institution by an entity on behalf of a related person. Besides, [Circular No. 204/16/2023-GST dated 27th October, 2023](#) was also issued as per the recommendations of the GST Council, to provide clarity regarding the applicability of the said sub-rule. Subsequently, based on the recommendations of the GST Council, sub-rule (2) of Rule 28 of CGST Rules has been amended retrospectively with effect from 26.10.2023 vide notification No. 12/2024 dated 10th July 2024.

1.2 In this regard, various representations have been received from trade and industry, seeking clarifications on various issues pertaining to the taxability and valuation of the supply of services of providing corporate guarantee between related persons as per the said rule.

2. Therefore, in order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues as under:

S. No.	Issue	Clarification
1	<p>Whether sub-rule (2) of rule 28 of CGST Rules will apply to the corporate guarantees issued prior to insertion of the said sub-rule on 26th October 2023? Also, where intra-group corporate guarantees have been issued before 26th October 2023, which are still in force today, would they be liable to pay GST on “1% of the amount of such guarantee offered” on such guarantees?</p>	<p>It is to be clarified that the supply of service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, was taxable even before the insertion of sub-rule (2) in rule 28 of CGST Rules with effect from 26th October 2023. Rule 28(2) of CGST Rules is only for determination of the value of the taxable supply of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient and not regarding the taxability of the said supply itself. Prior to the insertion of the said sub-rule, i.e., before 26th October 2023, the valuation of service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, was to be done as per the provisions of Rule 28 of CGST Rules, as it existed then.</p> <p>Therefore, in respect of supply of services of providing corporate guarantee between related persons, in respect of corporate guarantee issued or renewed before 26th October 2023, the valuation of the said supply is to be done in accordance with Rule 28, as it existed during that time. However, if the corporate guarantee is issued or renewed on or after 26th October 2023, then the valuation of the said supply will be required to be done as per Rule 28(2) of CGST Rules.</p>
2	<p>In cases where the corporate guarantee is provided for a particular amount, whereas the loan is only partly availed or not availed at all by the recipient, what will be the value of supply of corporate guarantee. Also, whether the recipient would be eligible to avail full ITC (Input Tax Credit) even before total loan is disbursed?</p>	<p>The activity of supply of the service of providing a corporate guarantee is not linked with the actual disbursement of the loan. The service that is provided by the guarantor to the guarantee is that of taking on the risk of default. Therefore, it is clarified that the value of supply of the service of providing a corporate guarantee will be calculated based on the amount guaranteed and will not be based on the amount of loan actually disbursed to the recipient of the corporate guarantee.</p> <p>Further, it is also clarified that the recipient of the service of providing corporate guarantee shall be eligible to avail the ITC, subject to other conditions specified in the Act and the Rules made thereunder, irrespective of when the loan is actually disbursed to the recipient, and irrespective of the amount of loan actually disbursed.</p>
3	<p>In the case of takeover of existing loans, since there is merely an assignment of an</p>	<p>In the service of providing corporate guarantee to any banking company or financial institution by a supplier to a related recipient, on behalf of the said recipient, the</p>

	<p>already issued corporate guarantee, whether GST would be applicable again?</p>	<p>supplier of the service is the corporate entity providing the corporate guarantee and the recipient is the related entity for whom the corporate guarantee is provided by the said supplier.</p> <p>Therefore, if the loan issued by the banking company/ financial institution is taken over by another banking company/ financial institution, the said activity of taking over of the loan does not fall under the service of providing corporate guarantee to any banking company or financial institution by a supplier to a recipient. Therefore, it is clarified that in such cases, there will be no impact on GST, unless there is issuance of fresh corporate guarantee or there is a renewal of the existing corporate guarantee. However, if the takeover of the loan is followed/ accompanied by issuance of fresh corporate guarantee, then GST would be payable on the same.</p>
4	<p>Where corporate guarantee is provided by more than one entity / co-guarantor, what is the amount on which GST is payable by each co-guarantor?</p>	<p>In cases where corporate guarantee is being provided by multiple related entities, the value of such services of providing corporate guarantee shall be the sum of the actual consideration paid/ payable to co-guarantors, if the said amount of total consideration is higher than one per cent of the amount of such guarantee offered. In cases where the sum of the actual consideration is less than one per cent of the amount of such guarantee offered, then GST shall be payable by each co-guarantor proportionately on one per cent of the amount guaranteed by them.</p> <p>For instance, if there are two co-guarantors, A and B, who jointly provide a corporate guarantee to a banking/ financial institution on behalf a related recipient C for Rs. 1 crore, then A and B shall each pay GST on 0.5% of the amount guaranteed.</p> <p>However, if in the above case of A and B providing corporate guarantee jointly to a banking/ financial institution on behalf a related recipient C for Rs 1 crore, A provides guarantee for 60% of the guarantee amount and B provides guarantee for the remaining 40% of the guaranteed amount, then GST shall be payable by A and B proportionately i.e., 0.6% and 0.4% of the amount guaranteed. This is to say that A shall pay GST on 1% of the amount guaranteed by A, i.e., 1% on Rs. 60 lakhs and B shall pay GST on 1% of the amount guaranteed by B, i.e., 1% on Rs. 40 lakhs.</p>
5	<p>Where intra-group corporate guarantee is issued, whether GST may be paid by the</p>	<p>It is clarified that in cases where domestic corporates issue intra-group guarantees, GST is to be paid under forward charge mechanism, and invoice is to be issued</p>

	<p>recipient under reverse charge, as in the absence of actual invoice and payment, the recipient entity may not be able to claim input tax credit of tax paid by the domestic guarantor?</p>	<p>by the supplier of the service of providing corporate guarantee to the related recipient under Section 31 of CGST Act, 2017 read along with the relevant rules.</p> <p>However, in cases where such guarantee is provided by the foreign/ overseas entity for a related entity located in India, then GST would be payable under reverse charge mechanism, by the recipient of service, i.e., the related entity located in India.</p>
6	<p>Whether the discharge of tax liability on corporate guarantee @ 1% of such guarantee offered is to be done one time or on yearly basis or on monthly basis and when issued for a fixed term of say, five years or ten years as per tenure of the loan?</p>	<p>Rule 28(2) of CGST Rules has been amended retrospectively with effect from 26th October 2023, vide notification No. 12/2024 -CT dated 10.07.2024.</p> <p>Therefore, it is clarified that the value of supply of the service of providing corporate guarantee to a banking company or a financial institution on behalf of a related recipient shall be one per cent of the amount guaranteed per annum or the actual consideration, whichever is higher.</p> <p>Accordingly, the value of supply of the service of providing corporate guarantee to a banking company or a financial institution on behalf of a related recipient for a particular number of years shall be one per cent of the amount of such guarantee offered multiplied by the number of years for which the said guarantee is offered or the actual consideration whichever is higher.</p> <p>In addition to the above, in cases where the corporate guarantee is provided for a period less than a year, say 6 months (half a year), then in those cases as well, the valuation may be done on proportionate basis for the said period, i.e., in this case, the value of the said supply of services may be taken as half of one per cent of the amount of such guarantee offered ($6/12 * \text{one per cent}$), or the actual consideration, whichever is higher.</p> <p>To illustrate the same, if a corporate guarantee is issued for a period of say five years, then the value of such guarantee is to be calculated at one per cent per year of the amount of such guarantee offered, or the actual consideration, whichever is higher, i.e., the value of such corporate guarantee provided would be 5% of the amount guaranteed or the actual consideration, whichever is higher. Therefore, GST would be payable on such amount at the time of issuance of such corporate guarantee, i.e., 5% of the amount guaranteed or the actual consideration, whichever is higher.</p> <p>However, if a corporate guarantee is issued, say for a period of one year and is renewed five times, for a</p>

		period of one year each, then tax would be payable on one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher, on the issue of such corporate guarantee in the first year as well as on every renewal in subsequent years.
7	Whether the benefit of second proviso to sub-rule (1), which states that value declared in invoice is deemed to be the open market value in cases where full input tax credit is available to the recipient of services, is not applicable in cases falling under sub-rule (2)?	<p>Proviso has been inserted in sub-rule (2) of Rule 28 of CGST Rules, retrospectively with effect from 26th October 2023 vide notification No. 12/2024 - CT dated 10.07.2024, similar to that provided in the second proviso to sub-rule (1) of Rule 28 of CGST Rules, to provide the benefit in cases involving supply of service of corporate guarantees provided between related persons.</p> <p>Accordingly, it is clarified that in cases involving the supply of service of corporate guarantees provided between related persons, where full input tax credit is available to the recipient of services, the value declared in the invoice shall be deemed to be the value of supply of the said service.</p>
8	Whether the valuation in terms of Rule 28(2) of CGST Rules will apply to the export of the service of providing corporate guarantee between related persons?	As per the amendment done in sub-rule (2) of rule 28 of CGST Rules retrospectively w.e.f. 26 th October 2023 vide notification No. 12/2024 -CT dated 10.07.2024, the provisions of the said sub-rule will not apply in cases where the recipient of the services of providing corporate guarantee between related persons is located outside India. Accordingly, the provisions of the said sub-rule shall not apply to the export of the services of providing corporate guarantee between related persons.

3. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

4. Difficulties, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

F. No. CBIC-20001/4/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 11th July, 2024

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports– reg.

Representations have been received from trade/ industry requesting for prescribing a mechanism for seeking refund of additional IGST paid on account of upward revision in price of goods subsequent to export. It has been represented that there are cases where the price of export goods needs to be revised, subsequent to their exports, due to various reasons such as linking of the prices of the export commodities to some international index or as per the terms of contract between the two parties etc. In such cases, where there is upward revision in price of goods subsequent to exports, the exporter is required to pay additional IGST on account of upward price revision along with applicable interest but there exists no mechanism for allowing them to claim refund of such additional IGST paid.

2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby lays down the following procedure for claim and processing of refunds of additional integrated tax paid on account of upward revision in prices of goods subsequent to their exports.

3. Filing of refund claim for additional IGST paid on account of upward revision of prices of export goods, subsequent to export:

3.1 The refund of IGST paid on account of export of goods is processed by the proper officer of Customs in an automated manner without manual intervention in terms of provision of rule 96 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”). However, there exists no mechanism for processing of refunds of any additional integrated tax paid on account of upward revision in price of goods, subsequent to exports, by the proper officer

of customs. Therefore, it has been decided that such exporter may file an application for refund of such additional IGST paid in **FORM GST RFD-01** electronically on the common portal and such application for refunds would be processed by the jurisdictional GST officer of the concerned exporter. Accordingly, CGST Rules have been amended vide Notification No. 12/2024-CT dated 10.07.2024 to provide for filing of such refund application in **FORM GST RFD-01**, which shall be dealt with in accordance with provisions of rule 89 of CGST Rules.

3.2 GSTN is in the process of development of a separate category of refund in **FORM GST RFD-01**, for filing an application of refund of such additional IGST paid. However, till the time such separate category for claiming refund of additional amount of IGST paid is developed on the common portal, such exporter(s) may claim refund of the additional IGST paid on account of upward revision in price of goods subsequent to exports, by filing an application of refund in **FORM GST RFD-01** under the category “**Any other**” with remarks “*Refund of additional IGST paid on account of increase in price subsequent to export of goods*” along with the relevant documents as prescribed in clause (bb) of sub-rule (2) of rule 89 of the CGST Rules. The exporter shall also upload the statements 9A & 9B as prescribed in clause (bb) & clause (bc) of sub-rule (2) of rule 89 of the CGST Rules along with the said refund claim. The exporter may also upload any other document to establish that the refund is admissible to him.

3.3 The said refund application shall be processed based on the documentary proof submitted by the refund applicant. Further, the validated details of shipping bills, amount of IGST involved in such shipping bills, as well as the amount of IGST refund sanctioned by the customs under rule 96(3) of CGST Rules will also be made available to jurisdictional GST officers by GSTN to enable them to process such refund claims of additional IGST paid.

4. Minimum Refund Amount: Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if amount is less than one thousand rupees. Therefore, no such refund shall be paid if the amount claimed is less than one thousand rupees.

5. Time limit for filing refund: Sub-rule (1B) of rule 89 of CGST Rules, inserted vide Notification No. 12/2024-CT dated 10.07.2024, provides that the application for refund of additional IGST paid can be filed before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act. However, in cases, where the relevant date as per clause (a) of Explanation (2) of section 54 of the CGST Act was before the date on which sub-rule (1B) of rule 89 of CGST Rules has come into force, such refund application can be filed before the expiry of a period of two years from the date on which the said sub-rule has come into force.

6. The following documents are required to be accompanied with the refund claim in order to establish that refund is due to such exporter:

- (a) Copy of shipping bill or bill of exports;
- (b) Copy of original invoices;

- (c) Copy of contract/ other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports;
- (d) Copy of the original invoices as well as relevant debit note(s)/ supplementary invoices;
- (e) Proof of payment of additional IGST and applicable interest and details of the relevant FORM GSTR-1/ FORM GSTR-3B furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant;
- (f) Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;
- (g) A certificate of a practising chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export;
- (h) Statement 9A of FORM GST RFD 01; and
- (i) Statement 9B of FORM GST RFD 01.

7. The proper officer while processing such refund claim shall verify that the exporter has duly reported the details of the export invoice and the debit note in his statement of outward supplies in **FORM GSTR-1** and has duly paid such additional amount of IGST along with applicable interest for which refund is being sought in their **FORM GSTR-3B** return. The proper officer while ascertaining the eligibility of the refund to the exporter shall verify the revised value declared by the exporter in his **FORM GSTR-1/ FORM GSTR-3B** and details of foreign exchange remittances received thereof.

8. The proper officer shall scrutinize the application with respect to its completeness and eligibility and only if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall proceed to issue the refund sanction order in **FORM GST RFD-06** and the payment order in **FORM GST RFD-05**. The proper officer shall also upload a detailed speaking order along with the refund sanction order in **FORM GST RFD-06** in terms of Instruction No. 03/2022-GST dated 14.06.2022.

9. Further, there may be certain cases where there is downward revision in price of goods subsequent to exports, when the export has been made with payment of IGST. In all such cases, the supplier of goods/exporter is required to deposit the refund of the IGST received in proportion to the reduction in price of exported goods, along with applicable interest. The proper officer while granting the refund as per para 8 above, shall also verify whether the exporter has deposited the excess refund amount in the cases where there is a downward revision in price of goods subsequent to exports, during the relevant tax period, if any.

10. It is requested that suitable trade notices may be issued to publicize the contents of this Circular. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Sanjay Mangal)
Principal Commissioner (GST)

F. No. CBIC-20001/4/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 11th July, 2024

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)
The Principal Chief Controller of Accounts, CBIC

Madam / Sir,

**Subject: Processing of refund applications filed by Canteen Stores Department (CSD)
- regarding**

The Central Government, vide Notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017-Union territory Tax (Rate), all dated 28th June 2017, had specified the Canteen Stores Department (“CSD” for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to their Unit Run Canteens or to their authorized customers. Further, vide Circular No. 60/34/2018-GST dated 04.09.2018, the manner and procedure for filing and processing of such refund claims was specified so as to ensure that the CSD shall apply for refund by filing an application manually to the jurisdictional tax office till the time the online utility for filing such refund claim is made available on the common portal.

2. In order to enable such CSD to file application for refund electronically, a new functionality has been made available on the common portal which allows CSD to apply for refund by filing an application electronically on the common portal. Further, Central Goods and Service Tax Rules, 2017 (hereinafter referred to as ‘CGST Rules’) have been amended and a new rule 95B and **FORM GST RFD-10A** have been inserted in CGST Rules vide Notification No. 12/2024-Central Tax dated 10.07.2024.

3. In order to ensure uniformity in the implementation of the provisions of law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby lays down the following revised procedure for electronic submission and processing of refund application by CSD, in accordance with section 55 of CGST Act, in supersession of Circular No. 60/34/2018-GST dated 04.09.2018.

4. Filing of refund application:

The CSD, who wants to file an application for refund under section 55 of CGST Act, in cases where the refund is claimed of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by the said CSD on all inward supplies of goods received by it, for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, shall file an application for refund in **FORM GST RFD-10A** electronically on the common portal and the same shall be processed electronically. The refund to be granted to the CSD shall be based on the invoices of the inward supplies of goods received by it for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers.

5. Filing of refund claim by CSD:

The CSD may apply for refund with the jurisdictional Central tax/ State tax authority to whom the CSD has been assigned. In terms of rule 95B of the CGST Rules, the CSD is required to apply for refund once in every quarter. The CSD will also be allowed to file the refund application for multiple quarters, clubbing multiple FYs, as per their option. The refund of the tax paid by the CSD shall be available only if the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in **FORM GSTR-1** and the said supplier has furnished his return in **FORM GSTR-3B** for the concerned tax period. The CSD while filing the refund application shall ensure that all the invoices declared by it have the GSTIN of the supplier and the GSTIN of the respective CSD clearly mentioned on them. The said refund application form shall be accompanied with the following documents:

- (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers; and
- (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed.

6. Relevant date for filing of refund:

As per sub-section (2) of section 54 of the CGST Act, a person notified under section 55 of the CGST Act, can file the application for refund of tax paid by it on inward supplies of goods or services or both, before the expiry of two years from the last day of the quarter in which such supply was received. Therefore, as the CSD have been notified under section 55 of CGST Act vide notifications No. 06/2017-Central Tax (Rate), No. 06/2017-Integrated Tax (Rate) and No. 06/2017-Union territory Tax (Rate), all dated 28th June 2017, as a person entitled to claim a refund of fifty per cent of the applicable central tax, integrated tax and Union territory tax paid by it on all inward supplies of goods received for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers, the CSD can file the refund of fifty per cent of tax paid on such inward supplies of goods before expiry of two years from the last day of the quarter in which such supply was received.

7. Processing and sanction of the refund claim:

7.1 The proper officer shall process the refund claim filed by the CSD in a manner similar to the refund claims filed in **FORM GST RFD-01** under the provisions of rule 89 of

CGST Rules. The proper officer while processing the refund application shall validate the GSTIN details of the CSD on the common portal to ascertain whether all the returns in **FORM GSTR-1** and **FORM GSTR-3B**, which were due to be furnished on or before the date on which the refund application is being filed, have been filed. The proper officer may scrutinize the details contained in **FORM RFD-10A**, **FORM GSTR-3B** and **FORM GSTR-2B**, for processing the said refund claim. The proper officer shall also verify whether the details of the invoices for which refund has been claimed by the CSD, have been furnished by the concerned supplier in his details of outward supply in **FORM GSTR-1** and the said supplier has furnished his return in **FORM GSTR-3B** for the concerned tax period.

7.2 Further, the proper officer shall ensure that the amount of refund sanctioned is not more than 50 % of the central tax, state tax, Union territory tax and integrated tax paid on the supplies received by CSD. It may be noted that the invoices uploaded by the CSD while filing will be validated on the portal with **FORM GSTR 2B** of the applicant and only the validated invoices will be allowed in the application. The invoices for which refund has already been availed by the CSD will be flagged in the system and will not be allowed for the refund. The Table in Sl. No. 7 of **FORM GST- RFD 10A** will be auto-populated on the portal based on the 50 % of the amount of respective tax (central tax, state tax, Union territory tax and integrated tax) as per the Col 8, 9 and 10 of the Table in Sl. No. 6 of **FORM GST- RFD 10A**. The Table in Sl. No. 7 of **FORM GST- RFD 10A** shall be kept editable downwards, i.e., the CSD will be able to make a downward revision in the auto-populated amount in the said Table and cannot enhance the auto-populated amount in the said Table. The proper officer shall also verify whether the ITC in respect of such inward supplies of goods received for the purposes of subsequent supply of such goods to its Unit Run Canteens or to its authorized customers has been reversed by the CSD as clarified in Circular no. 170/02/2022-GST dated 06-Jul-2022.

7.3 The proper officer shall scrutinize the application with respect to completeness and eligibility of the refund claim to his satisfaction and issue the order in **FORM GST RFD-06** accordingly. The proper officer shall also upload a detailed speaking order along with the said order in **FORM GST RFD-06**.

8. It is also mentioned that the provisions of the Circular No. 60/34/2018-GST dated 04.09.2018 shall continue to apply for all refund applications filed manually before the amendments in CGST Rules mentioned in Para 2 above and before the said functionality being made available on the common portal. The said applications filed manually shall continue to be processed manually, according to the earlier circular.

9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

10. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)

Circular No. 228/22/2024-GST

F. No. CBIC-190354/94/2024-TO(TRU-II)-CBEC

**Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)**

North Block, New Delhi
Dated the 15th July, 2024

To,

**The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioners of Central Tax (All) / The Principal Director Generals/ Director Generals
(All)**

Madam/Sir,

Subject: Clarifications regarding applicability of GST on certain services – reg.

In exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 and on the recommendations of the 53rd GST Council in its meeting held on 22nd June, 2024, at New Delhi, clarifications, related to the following issues are being issued through this circular:

- i. GST exemption on the outward supplies made by the Ministry of Railways (Indian Railways).
- ii. GST exemption on the transactions between Special Purpose Vehicles (SPVs) and Ministry of Railways (Indian Railways).
- iii. Applicability of GST on the statutory collections made by the Real Estate Regulatory Authority (RERA) in accordance with the Real Estate (Regulation and Development) Act, 2016.
- iv. Applicability of GST on the incentive amount shared by acquiring bank with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions.
- v. GST liability on the reinsurance of specified general and life insurance schemes.
- vi. GST liability on the reinsurance of insurance schemes for which total premium is paid by the Government.
- vii. Applicability of GST on retrocession services.

viii. GST liability on certain accommodation services.

2. GST exemption on the outward supplies made by Ministry of Railways (Indian Railways).

2.1 Based on the request of Ministry of Railways (Indian Railways) and recommendations of the 52nd GST Council meeting held on 07.10.2023, all supplies of goods and services made by Ministry of Railways (Indian Railways) were brought under Forward Charge Mechanism and consequently exemptions that were available to Ministry of Railways (Indian Railways) were withdrawn vide notification No.13/2023-CT(R) dated 19.10.2023 w.e.f. 20.10.2023.

2.2 However, Ministry of Railways had brought out certain difficulties in implementation of the abovesaid notification and matter was examined by the 53rd GST Council in its meeting held on 22nd June, 2024.

2.3 GST Council has recommended to exempt the services provided by Ministry of Railways (Indian Railways) to general public viz., sale of platform tickets, facility of retiring rooms/waiting rooms, cloak room services and battery-operated car services. GST council has also recommended to exempt the supply of services made between various zones/ divisions under Ministry of Railways (Indian Railways). Notification No. 04/2024-CT(R) dated 12.07.2024 has been issued in this regard and effective date of implementation of the said notification is 15.07.2024.

2.4 The GST Council in its 53rd meeting has also recommended to regularize GST liability for the intervening period i.e. from 20.10.2023 to 14.07.2024 on 'as is where is' basis.

2.5 Therefore, as recommended by the 53rd GST Council, the GST on the services provided by Ministry of Railways (Indian Railways) to general public viz., sale of platform tickets, facility of retiring rooms, cloak room services and battery-operated car services and supply of services made between various zones/ divisions under Ministry of Railways (Indian Railways) is hereby regularized on 'as is where is' basis from 20.10.2023 to 14.07.2024.

3. GST exemption on the transactions between Special Purpose Vehicles (SPVs) and Ministry of Railways (Indian Railways).

3.1 Based on the recommendations of the 48th GST Council meeting held on 17.12.2022, it was clarified to Ministry of Railways (Indian Railways) that supply of services by SPVs to Ministry of Railways (Indian Railways) by way of allowing Indian Railways to use infrastructure built and owned by them during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs are taxable.

3.2 However, Ministry of Railways had brought out certain difficulties faced in implementation of the said recommendations of the 48th GST Council and matter was examined by the 53rd GST Council in its meeting held on 22nd June, 2024.

3.3 GST Council has recommended to exempt the supply of service by SPVs to Ministry of Railways (Indian Railways) by way of allowing Indian Railways to use the infrastructure built and owned by SPVs during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs from GST. Notification No. 4/2024-CT(R) dated 12.07.2024 has been issued in this regard.

3.4 The GST Council in its 53rd meeting has also recommended to regularize the past period in respect of such transactions for the period from 01.07.2017 to 14.07.2024 on 'as is where is' basis.

3.5 Thus, as recommended by the 53rd GST Council, GST on the supply of services by SPVs to Ministry of Railways (Indian Railways) by way of allowing it to use infrastructure built and owned by them during the concession period against consideration and maintenance services supplied by Ministry of Railways (Indian Railways) to SPVs in relation to such use of infrastructure built and owned by SPVs during the concession period against consideration is hereby regularized for the period from 01.07.2017 to 14.07.2024 on 'as is where is' basis.

4. Applicability of GST on the statutory collections made by the Real Estate Regulatory Authority (RERA) in accordance with the Real Estate (Regulation and Development) Act, 2016.

4.1 Representation has been received requesting for clarification on whether GST is applicable on the statutory collections made by the Real Estate Regulatory Authority (RERA).

4.2 RERA is constituted under the Real Estate (Regulation and Development) Act, 2016. RERA performs function of regulating the real estate development and construction of the building entrusted to them which fall under Entry No.1 and 2 of the Twelfth Schedule of the Indian Constitution.

4.3 RERA is a 'governmental authority' as per the definition in the exemption notification No.12/2017- CT(R) dated 28.06.2017 and is covered under the scope of entry at Sl. No. 4 of notification No. 12/2017-CT(R) dated 28.06.2017.

4.4 GST Council in its 53rd meeting has recommended to clarify that statutory collections made by RERA are covered under the Sl. No. 4 of notification No. 12/2017-CT(R) dated 28.06.2017.

4.5 Thus, as recommended by the 53rd GST Council, it is hereby clarified that statutory collections made by RERA are covered under the Sl. No. 4 of notification No. 12/2017-CT(R) dated 28.06.2017.

5. Applicability of GST on the incentive amount shared by acquiring banks with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions.

5.1 Representation has been received requesting for clarification on whether GST is applicable on the incentive amount shared by acquiring banks with other stakeholders in the digital payment ecosystem under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions.

5.2 Under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, the Ministry of Electronics and Information Technology (MeitY) pays the acquiring banks an incentive as a percentage of the value of the transactions up to two thousand rupees. Applicability of GST on the incentive paid by the MeitY to acquiring banks under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions was examined in the 48th GST Council meeting held on 17th December, 2022 and based on the recommendations of the GST Council meeting, it was clarified by Circular No. 190/02/2023- GST dated 13th January, 2023, that incentives paid by MeitY to acquiring banks under the said scheme are in the nature of subsidy and thus, not taxable.

5.3 The Gazette Notifications dated 17th December, 2021 and 14th January, 2023 issued by MeitY state that the incentives will be shared by the acquiring banks with other payment system participants and the payment system operator, in the proportion and manner decided by the National Payments Corporation of India (NPCI) in consultation with the participating banks. MeitY pays the incentive to the acquiring bank and it is further shared by the acquiring bank with the issuer bank. Issuer bank further shares the incentive with the Payer Payment Service Provider (PSP), which are typically banks, and the UPI app.

5.4 The share of incentive paid by the acquiring bank to the issuer bank and further shared by the issuer bank to the Payer PSPs and the UPI app are decided by the NPCI in consultation with participating banks. Payer PSPs may choose to further share this incentive with Third Party App Providers (TPAP). However, the proportion of the incentive shared by Payer PSPs with TPAPs is not being decided by NPCI in consultation with the participating banks for Financial Years 2021-22 and 2022-23 and was determined by the business agreement between the Payer PSPs and TPAP.

5.5 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to clarify that further sharing of the incentive amount by the acquiring bank with other stakeholders, up to the

point where the incentive is distributed in the proportion and manner as decided by NPCI in consultation with the participating banks under the notified Incentive Scheme, is in the nature of a subsidy and thus, not taxable.

5.6 Thus, as recommended by the 53rd GST Council, it is hereby clarified that further sharing of the incentive amount by the acquiring bank with other stakeholders, up to the point where the incentive is distributed in the proportion and manner as decided by NPCI in consultation with the participating banks under the notified Incentive Scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions, is in the nature of a subsidy and is thus, not taxable.

6. GST liability on the reinsurance of specified general and life insurance schemes.

6.1 Representations have been received to either exempt or regularize the GST liability, for the period from 01.07.2017 to 24.01.2018, on reinsurance of specified general insurance and life insurance schemes, which are exempt from GST.

6.2 Certain specified general insurance and life insurance schemes are exempt from GST under Sl. Nos. 35 and 36 of notification No. 12/2017- CT(R) dated 28.06.2017. Vide entry at Sl. No. 36A of the said notification, reinsurance of the aforesaid exempted insurance schemes has also been exempted w.e.f. 25.01.2018.

6.3 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to regularize the GST liability on such reinsurance of exempt general insurance and life insurance schemes for the past period, i.e. from 01.07.2017 to 24.01.2018, on 'as is where is' basis.

6.4 Thus, as recommended by the GST Council, GST liability on the services by way of reinsurance of the insurance schemes specified in Sl. Nos. 35 and 36 of notification No. 12/2017-CT(R) dated 28.06.2017 is regularized for the period from 01.07.2017 to 24.01.2018 on 'as is where is' basis.

7. GST liability on the reinsurance of insurance schemes for which total premium is paid by the Government.

7.1 Representations have been received to exempt GST, for the period from 01.07.2017 to 26.07.2018, on reinsurance of those insurance schemes for which total premium is paid by the Government.

7.2 Services provided to the Central Government, State Government, or Union Territory under any insurance scheme for which total premium is paid by the Central Government, State Government, or Union Territory are exempt from GST under Sl. No. 40 of notification No. 12/2017- CT(R) dated 28.06.2017. Vide entry at Sl. No. 36A of the said notification, re-insurance of the aforesaid insurance schemes has been prospectively exempted w.e.f. 27.07.2018.

7.3 GST Council in its 53rd meeting held on 22nd June, 2024 has recommended to regularize the GST liability on such reinsurance of Government sponsored insurance schemes for the past period, i.e. from 01.07.2017 to 26.07.2018, on 'as is where is' basis.

7.4 Thus, as recommended by the GST Council, GST liability on the services by way of reinsurance of insurance services covered under Sl. No. 40 of notification No. 12/2017- CT(R) dated 28.06.2017 is regularized for the period from 01.07.2017 to 26.07.2018 on 'as is where is' basis.

8. Applicability of GST on retrocession services.

8.1 Representations have been received to clarify whether the term 'reinsurance' as mentioned in Sl. No. 36A of notification No. 12/2017- CT(R) dated 28.06.2017 includes 'retrocession'.

8.2 The matter was placed before the GST Council in its 53rd meeting held on 22nd June, 2024. As per the IRDAI (Re-insurance) Regulations, 2018, 'Retrocession' means a re-insurance transaction whereby a part of assumed reinsured risk is further ceded to another Indian Insurer or a CBR (Cross Border Re-insurer). Accordingly, the GST Council has recommended to clarify that reinsurance includes retrocession services.

8.3 Thus, as recommended by the GST Council, it is hereby clarified that the term 'reinsurance' as mentioned in Sl. No. 36A of notification No. 12/2017-CT(R) dated 28.06.2017 includes 'retrocession' services.

9. GST liability on certain accommodation services.

9.1 Representations have been received requesting to clarify whether service by way of hostel accommodation, service apartments/hotels booked for longer period is a service of renting of residential dwelling for use as residence and exempted under entry at Sl. No. 12 of notification No. 12/2017-CTR dated 28.06.2017. Requests have also been received for GST exemption on hostels for poor and middle-class students run by charitable trusts.

9.2 The matter was placed before the GST Council in its 53rd meeting held on 22nd June, 2024 and the GST Council recommended to exempt the supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days. The same has been exempted w.e.f. 15.07.2024 vide notification No. 4/2024-CT(R) dated 12.07.2024.

9.3 In its 53rd meeting, the GST Council further recommended extending the benefit for past cases provided that value of supply of accommodation services supplied was less than or equal to twenty thousand rupees per person per month and that the accommodation service was supplied for a minimum continuous period of ninety days.

9.4 Thus, as recommended by the GST Council, GST liability on the supply of accommodation services is regularized on 'as is where is' basis for the period from 01.07.2017 to 14.07.2024 where value of supply of the accommodation service is less than or equal to twenty thousand rupees per person per month and the said accommodation service was supplied for a minimum continuous period of ninety days.

10. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,



(Limatula Yaden)
Joint Secretary, TRU 15/7/2024

Circular No. 229/23 /2024-GST

F. No. 190354/94/2024-TO(TRU-II)-CBEC

Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

North Block, New Delhi

Date: 15th July, 2024

To

The Principal Chief Commissioners/ Principal Directors General,
The Chief Commissioners/ Directors General,
The Principal Commissioners/ Commissioners of Central Excise & Central Tax

Subject: Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi –reg.

Madam/ Sir,

Based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

2. Clarification regarding GST rate on Solar Cookers:

2.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of solar cookers that work on dual energy source.

2.2 On the recommendations of GST Council, it is hereby clarified that solar cookers that work on dual energy of solar energy and grid electricity are appropriately classifiable under heading 8516 and already attract a GST rate of 12% *vide* Sl. No. 201A of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

3. Clarification regarding GST rate on Fire Water Sprinklers:

3.1 Representations have been received seeking clarification as to whether the existing entry covering sprinkles at 12% GST rate also cover Fire Water Sprinklers.

3.2 On the recommendations of the Council, it is hereby clarified that all types of sprinklers, including fire water sprinklers attract GST at the rate of 12% *vide* Sl. No. 195 B of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

3.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on “as is where is basis”.

4. Clarification regarding GST rate on parts of Poultry-keeping machinery:

4.1 Representations have been received seeking clarification regarding appropriate classification and applicable GST rate on supply of ‘parts’ of Poultry-keeping machinery.

4.2 Parts of Poultry-keeping machinery are classifiable under tariff item 8436 91 00 and attract GST at the rate of 12% *vide* Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017. On the recommendations of the Council, to bring clarity on the issue, the relevant entry at Sl. No. 199 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, has been amended *vide* notification No. 2/2024-Central Tax (Rate), dated the 12th July, 2024 to specifically include ‘parts’ of Poultry-keeping machinery.

4.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are regularized on “as is where is basis”.

5. Clarification regarding the scope of expression ‘pre-packaged and labelled’ for supply of agricultural farm produce:

5.1 Representations have been received seeking clarification regarding the scope of expression ‘pre-packaged and labelled’ for the purposes of levy of GST on supply of agricultural farm produce in view of amendment made in Legal Metrology (Packaged Commodities) Rules, 2011.

5.2 On the basis of the recommendation of the GST Council, the definition of ‘pre-packaged and labelled’ in notification No. 1/2017-Central Tax (Rate) and notification No. 2/2017-Central Tax (Rate), both dated the 28th June, 2017, has been amended *vide* notification No. 2/2024-Central Tax (Rate) dated 12th July 2024 and notification No. 3/2024-Central Tax (Rate) dated 12th July, 2024, respectively, to exclude the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre from the scope of ‘pre-packaged and labelled’. Consequently, supply of agricultural farm produce in package (s) containing quantity of more than 25 kilogram or 25 litre will not attract GST levy of 5%.

5.3 Further, on the basis of the recommendation of the GST Council, in view of the prevailing genuine doubts, the issues for the past period are hereby regularized on “as is where is” basis.

6. Clarification regarding supplies of goods made to or by agency engaged by Government

6.1 Prior to 17th July, 2022, supplies of pulses and cereals attracted GST at rate of 5%, wherein the said goods were put up in a unit container and bearing a registered brand name and/or bearing a brand name on which an actionable claim or enforceable right in a court of law is available.

6.2 On the basis of the recommendation of the GST Council, in view of the genuine interpretational issues, the issues for the past period from 01.07.2017 up to 17.07.2022 are hereby regularized on “as is where is” basis for supplies made to or by any agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society subject to following conditions, namely:-

- a. the concerned supplier furnishes a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned recommending that supplies have been made to or by an agency engaged by Union Government or State Government/Union Territory for procurement and sale of such goods under any programme/scheme duly approved by the Central Government or any State Government intended to distribute such goods at free of cost or at subsidized rate to the eligible beneficiaries like economically weaker sections of the society, within a period of 180 days from the date of issuance of this Circular to the jurisdictional commissioner of the Central Tax or jurisdictional commissioner of the State Tax, or jurisdictional officer of the Union Territory Tax, as the case maybe; and
- b. Input Tax Credit shall not be allowed on such inputs and, if availed on such inputs, it shall be reversed within a period of 180 days from the date of issuance of this Circular, if the supplier intends to take the benefit under the proposed regularisation.

7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,



(Limatula Yaden) 15/7/2022

Joint Secretary (TRU)

Tel: 011 -2309 2687