

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**  
The 21<sup>st</sup> August, 2024

**No. G.S.R. 32/P.A.5/2017/Sec.164/Amd.(70)/2024.**-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

**RULES**

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

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from the 10<sup>th</sup> day of July, 2024.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from **11<sup>th</sup> day of September, 2024**, 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; and

(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; and

(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 26<sup>th</sup> 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; and
  - (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 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 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<sub>1</sub>" is the turnover, as referred to in clause (d) and (e), of person R<sub>1</sub> 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, 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 tax shall—
  - (i) in respect of a recipient located in the same State or in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or tax respectively;
  - (ii) in respect of a recipient located in a State or 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 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; and
- (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 1<sup>st</sup> day of August, 2024, for the words “two and a half lakh rupees” wherever they occur, the words “one lakh rupees” shall be substituted; and

(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; and

(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.

## (BHDR 1, 1946 SAKA)

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.”; and

(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.”; and

(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.”; and

(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 acknowledgement 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; and
- (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 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 1<sup>st</sup> 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**



(BHDR 1, 1946 SAKA)

**6. Zero rated supplies and Deemed Exports**

GS TI N of rec ipi ent	Invoice details			Shipp ing bill/ Bill of expor t		Integrated Tax			Central Tax			State 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 value	Taxable	Amount			
			Integrated	Central	State 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]						



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**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 Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>		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 of State /UT)	Amount			
			Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7
<b>I Information for the current tax period</b>						
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						

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11B (1). Intra-State Supplies (Rate Wise)													
11B (2). Inter-State Supplies(Rate Wise)													
<b>II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for current tax period [Furnish revised information]</b>													
Mo nth							Amendment information No.(select)	relating furnished in	to S.	11A (1)	11A (2)	11B( 1)	11B( 2)

**12. HSN-wise summary of outward supplies**

Sr. No.	H S N	Descripti on	U Q C	Total Quant ity	Rat e of Ta x	Total Taxa ble Val ue	Amount			
							Integ rated Tax	Centr al Tax	State 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	Cancelle d	Net issued
		Fro m	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					





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1	supplier	recipient	4	5	supplier	recipient	8	9	10	11	12	13	14	15	16
	Integrat ed tax	Cen tral ta x			Stat e Tax	Ces s									
Registered															
Unregistered															

**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			Integrat ed tax	Cent ral tax	Stat e Tax	Ces s		
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 8<sup>th</sup> Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15<sup>th</sup> Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14<sup>th</sup> Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14<sup>th</sup> 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 15<sup>th</sup> Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16<sup>th</sup> 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 14<sup>th</sup> March 2023.

6. Instructions for specific tables:-

Table No.	Instructions
4A, 4B, 5, 6, 9B (for registered recipients)	<ul style="list-style-type: none"> <li>• Taxpayers may declare additional details of invoices / documents for the current tax period other than those already declared in FORM GSTR-1.</li> </ul>
7	<ul style="list-style-type: none"> <li>• Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1.</li> <li>• 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.</li> </ul>
8,	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
9A and 9C	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
12	<ul style="list-style-type: none"> <li>• HSN details as per additional/amendments</li> </ul>

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	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"> <li>• Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1.</li> <li>• 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.</li> </ul>
14	<ul style="list-style-type: none"> <li>• Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax period</li> </ul>
15	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
10, 11(II), 14A, 15A(I), 15A(II)	<ul style="list-style-type: none"> <li>• Taxpayers may amend details already declared in FORM GSTR-1 of the current period.”.</li> </ul>

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; and

(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; and

(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;

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(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	

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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/ (₹)	Cess (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B</b>							
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	<b>Inward Supplies from ISD</b>	<b>4(A)(4)</b>					Net input tax credit may be availed under

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ (₹)	Cess (₹)	Advisory
							Table 4(A)(4) of FORM GSTR-3B.
Details	ISD – Invoices						
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	<b>3.1(d) 4(A)(3)</b>					These supplies shall be declared 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	<b>Import of Goods</b>	<b>4(A)(1)</b>					Net input tax credit may be

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S.No	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ (₹)	Cess (₹)	Advisory
							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)						
<b>Part B</b>	<b>ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B</b>						
I	<b>Others</b>	<b>4(A)</b>					Credit Notes shall be net-off 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).

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S.No	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ (₹)	Cess (₹)	Advisory
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 / (₹)	Cess (₹)	Advisory
<b>Credit which may not be availed under FORM GSTR-3B</b>							
<b>Part A</b>	<b>ITC Not Available</b>						
I	<b>All other ITC - Supplies from registered persons other than reverse charge</b>	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)						
	B2B - Debit notes (Amendment)						

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S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State / (₹)	Cess (₹)	Advisory
II	ECO - Documents (Amendment)						
	<b>Inward Supplies from ISD</b>	<b>4(D)(2)</b>					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	<b>Inward Supplies liable for reverse charge</b>	<b>3.1(d) 4(D)(2)</b>					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)						
<b>Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B</b>							
I	<b>Others</b>	<b>4(A)</b>					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)	4(A)(3)					

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

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## 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.

2. 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 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> 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.
3. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
4. 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.
5. 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.
6. 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.
7. 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).
  8. 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.
  9. 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.
  10. 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.
  11. Table wise instructions:

<b>Table No. and Heading</b>	<b>Instructions</b>
<b><u>ITC Available Summary</u></b>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> <li>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.</li> <li>ii. This table displays only the supplies on which input tax credit is available.</li> <li>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.</li> </ol>
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> <li>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.</li> <li>ii. This table displays only the supplies on which ITC is available.</li> <li>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.</li> </ol>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> <li>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.</li> <li>ii. This table provides only the supplies on which ITC is available.</li> <li>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may</li> </ol>

	<p>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>
<p>Table 3 Part A Section IV Import of Goods</p>	<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>
<p>Table 3 Part B Section I Others</p>	<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>
<b>ITC Not Available Summary</b>	
<p>Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<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>
<p>Table 4 Part A Section II Inward Supplies from ISD</p>	<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>
<p>Table 4 Part A Section III Inward Supplies</p>	<p>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.</p>

liable for reverse charge	<ul style="list-style-type: none"> <li>ii. This table provides only the supplies on which ITC is not available.</li> <li>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.</li> <li>iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of FORMGSTR-3B.</li> </ul>
Table 4 Part B Section I  Others	<ul style="list-style-type: none"> <li>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.</li> <li>ii. This table provides only the credit notes on which ITC is not available.</li> <li>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of FORMGSTR-3B.</li> </ul>
Table 5 Part A Section I  ITC Reversal on account of Rule 37A	<ul style="list-style-type: none"> <li>i. This table shall be made available only in FORM GSTR 2B of the September (made available in October).</li> <li>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.</li> <li>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.”.</li> </ul>

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	Cess			
1	2	3	4	5	6	7	8	9	10	11
<b>(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)</b>										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

<b>(B) Reverse charge and supplies made u/s 9(5)</b>									
Integrate d tax	<Auto >	<Auto>	<Auto >						
Central tax	<Auto >	<Auto>	<Auto >						
State/ Cess	<Auto >	<Auto>	<Auto >						

(b) Table 6.2 shall be omitted.

33. In the said rules, in FORM GSTR-4, in Instructions, at Sr.No. 2, after the words “end of such financial year”, the words and letters “for the financial year upto FY 2023-24. Further, the details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of June following the end of such financial year for the financial year 2024-25 onwards.” shall be inserted.

34. In the said rules, in Form GSTR-4A, for the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

35. In the said rules, with effect from 1<sup>st</sup> day of August, 2024, in Form GSTR-5,—

(i) in serial number 6, 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 clause (7B), in the heading, for the figures, letters and words “Rs. 2.5 Lakh”, the figure, letter and word “ Rs. 1 lakh” shall be substituted; and

(iii) under the heading Instructions,—

(a) in serial number 7, in clause (ii), for the figures and letters “Rs. 2,50,000”, the figures and letters “ Rs. 1,00,000” shall be substituted.

(b) in serial number 8, in clause (ii), for the figures, letters and words “Rupees 2.5 lakhs”, the figure, letter and word “ Rs. 1 lakh” shall be substituted.

(c) in serial number 9, for the figures, letters and words “Rs 250000/-”, the figure and letter “Rs. 100000/-” shall be substituted.

36. In the said rules, in Form GSTR-6A, for the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

37. In the said rules, with effect from a date to be notified, in Form GSTR-7,—







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"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 and 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

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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;

for the figures and word “2021-22 and 2022-23” wherever they occur, the letters, figures and word “2021-22, 2022-23 and 2023-24” shall be substituted.”; and

(b) against serial number 17 and 18,

(I) for the figures and word “2021-22 and 2022-23”, the letters, figures and word “2021-22, 2022-23 and 2023-24” shall be substituted.”; and





7. Total refund applied for:

Central Tax	State/	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

- a. Bank Account Number
- b. Bank Account Type
- c. Name of the Bank
- 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:

Signatory:

Place:

Signature of Authorised

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					
<b>Total</b>					

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. .... through .....and 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:

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



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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.)

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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. **UNDERTAKING**

I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number mentioned 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.”.*

**VIKAS PRATAP,**  
Additional Chief Secretary-cum-Financial  
Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.