

5. उक्त नियमों के प्ररूप जीएसटी आरईजी-01 के अनुदेश सं. 16 के पश्चात् निम्नलिखित अनुदेश अंतःस्थापित किया जाएगा, अर्थात् :-

“17. करदाता जो यथासंशोधित अधिसूचना सं. 2/2019-केंद्रीय कर (दर), तारीख 7 मार्च, 2019 का लाभ प्राप्त करते हुए कर का संदाय करना चाहते हैं वे इस प्ररूप के क्रम सं. 5 और 6.1 (iii) पर ऐसा विकल्प उपदर्शित करेंगे।”

[फा. सं. 20/06/16/2018-जीएसटी]

रूचि बिष्ट, अवर सचिव

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित अधिसूचना सं. 3/2017-केंद्रीय कर तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और अंतिम संशोधन सा.का.नि.संख्यांक 249(अ), तारीख 29 मार्च, 2019 द्वारा प्रकाशित अधिसूचना सं. 16/2019-केंद्रीय कर, तारीख 29 मार्च, 2019 द्वारा किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 23rd April, 2019

No. 20/2019-Central Tax

G.S.R. 321(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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2019.

(2) 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), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,—

a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “**FORM GSTR-4**”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019 shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year;”;

(ii) the proviso shall be omitted;

- c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

- d) in sub-rule (4),-

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019” shall be inserted;

(ii) in the Explanation,-

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

(B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019” shall be inserted;

- e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;

- f) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) A registered person who ceases to avail the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019–Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E) , dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

“Form GST CMP - 08*[See rule 62]***Statement for payment of self-assessed tax**

Financial Year				
Quarter				

1.	GSTIN													
2.	(a)	Legal name	<Auto>											
	(b)	Trade name	<Auto>											
	(c)	ARN	<Auto> (After filing)											
	(d)	Date of filing	<Auto> (After filing)											

3. Summary of self-assessed liability**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹ in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. 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.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019–Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7th March, 2019] shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. ‘Nil’ Statement shall be filed if there is no tax liability due during the quarter.”.

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019–Central Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.”.

[F. No. 20/06/16/2018-GST]

RUCHI BISHT, Under Secy.

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 last amended vide notification No. 16/2019-Central Tax, dated the 29th March, 2019, published vide number G.S.R 249 (E), dated the 29th March, 2019.

अधिसूचना

नई दिल्ली, 23 अप्रैल, 2019

सं. 21/2019-केन्द्रीय कर

सा.का.नि. 322(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, उक्त अधिनियम की धारा 10 के उपबन्धों के अधीन कर का संदाय करने वाले या भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि.189, तारीख 7 मार्च, 2019 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय, राजस्व विभाग की अधिसूचना सं. 02/2019-केन्द्रीय कर (दर), तारीख 7 मार्च, 2019 (जिसे इसमें इसके पश्चात् “उक्त अधिसूचना” कहा गया है) के फायदे का उपभोग करने वाले रजिस्ट्रीकृत व्यक्तियों को ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करती है जो विवरणी देने और कर का संदाय करने के लिए नीचे यथावर्णित विशेष प्रक्रिया का अनुसरण करेंगे।

2. उक्त व्यक्ति, केन्द्रीय माल और सेवा कर नियम, 2017 के प्ररूप **जीएसटी सीएमपी-08** में एक स्वनिर्धारित कर संदाय के व्यौरे में अंतर्विष्ट करते हुए, यथास्थिति, प्रत्येक तिमाही या उसके भाग का ऐसे तिमाही के उत्तरवर्ती मास की 18 तारीख तक एक विवरण प्रस्तुत करेंगे।

3. उक्त व्यक्ति, केन्द्रीय माल और सेवा कर नियम, 2017 के प्ररूप **जीएसटीआर-4** में, यथास्थिति, प्रत्येक वित्तीय वर्ष या उसके भाग के लिए एक विवरणी, ऐसे वित्तीय वर्ष के अंत से आगामी की 30 अप्रैल को या उसके पहले प्रस्तुत करेंगे।