

[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. 49/2019 – Central Tax**

**New Delhi, the 9<sup>th</sup> October, 2019**

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 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 (Sixth Amendment) Rules, 2019.

(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), in rule 21A,-

(a) in sub-rule (3), the following explanation shall be inserted, namely:-

**“Explanation.-**For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;

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

“(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.

3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.

4. In the said rules, in rule 61,-

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1<sup>st</sup> July, 2017 namely:-

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.”;

(b) sub-rule (6) shall be omitted with effect from the 1<sup>st</sup> July, 2017.

5. In the said rules, in rule 83A, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:-

“(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.”.

6. In the said rules, in rule 91, -

(a) in sub-rule (3), with effect from the 24<sup>th</sup> September, 2019, after the words “application for refund”, the words “on the basis of a consolidated payment advice:” shall be inserted;

(b) after the sub-rule (3), with effect from the 24<sup>th</sup> September, 2019, the following sub-rule shall be inserted, namely:-

“(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).”.

7. In the said rules, in rule 97, -

(a) after sub-rule (7), with effect from the 1<sup>st</sup> July, 2017, the following sub-rule shall be inserted, namely,-

“(7A) The Committee shall make available to the Board 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.”;

(b) in sub-rule (8), with effect from the 1<sup>st</sup> July, 2017, clause (e) shall be omitted.

8. In the said rules, in rule 117, -

(a) in sub-rule (1A) for the figures, letters and word “31st March, 2019”, the figures, letters and word “31st December, 2019” shall be substituted.

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures, letters and word “30th April, 2019”, the figures, letters and word “31st January, 2020” , shall be substituted.

9. In the said rules, in rule 142, -

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

“(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A**.”;

(b) in sub-rule (2), after the words “in accordance with the provisions of the Act”, the words, figures and brackets “, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),” shall be inserted;

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

“(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B** of **FORM GST DRC-01A**.” .

10. In the said rules, after **FORM GST DRC-01**, the following form shall be inserted, namely:-

<b>“FORM GST DRC-01A</b>					
<b>Intimation of tax ascertained as being payable under section 73(5)/74(5)</b>					
<b>[See Rule 142 (1A)]</b>					
<b>Part A</b>					
No.:					Date:
Case ID No.					
To					
GSTIN.....					
...Name.....					
.....					
Address.....					
...					
<b><i>Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.</i></b>					
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			

<b>CGST Act</b>					
<b>SGST/UTGST Act</b>					
<b>IGST Act</b>					
<b>Cess</b>					
<b>Total</b>					

The grounds and quantification are attached / given below:

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

You are hereby advised to pay the amount of tax as ascertained above alongwith 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

Proper Officer  
Signature.....  
...  
Name.....  
...  
Designation.....  
...

*Upload Attachment*

**Part B**

**Reply to the communication for payment before issue of Show Cause Notice  
[See Rule 142 (2A)]**

No.:

Date:

To  
Proper Officer,  
Wing / Jurisdiction.

***Sub.: Case Proceeding Reference No.....- Payment/Submissions in  
response to liability intimated under Section 73(5)/74(5) – reg.***

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 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:

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Authorised Signatory

Name.....

GSTIN.....

Address.....

***Upload Attachment***

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

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 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended *vide* notification No. 33/2019 - Central Tax, dated the 18<sup>th</sup> July, 2019, published *vide* number G.S.R. 513 (E), dated the 18<sup>th</sup> July, 2019.