एकीकृत कर			
उपकर			"

[फा. सं. सी बी ई सी-20/06/09/2019-जी एस टी]

प्रमोद कुमार, निदेशक

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना सं. 3/2017-केंद्रीय कर, तारीख 19 जून, 2017 द्वारा सा.का.िन. सं. 610(अ) तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. 72/2020-केंद्रीय कर तारीख 30 सितंबर, 2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.िन. सं. 603(अ) तारीख 30 सितंबर, 2020 में प्रकाशित की गई थी, द्वारा किया गया।

NOTIFICATION

New Delhi, the 15th October, 2020

No. 79/2020-Central Tax

- **G.S.R. 639(E).**—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -
- **1.** Short title and commencement. (1) These rules may be called the Central Goods and Services Tax (Twelveth Amendment) Rules, 2020.
- (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 46, for the first proviso, the following proviso shall be substituted, namely: -
 - "Provided that the Board may, on the recommendations of the Council, by notification, specify-
- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:".
 - 3. In the said rules, for rule 67A, the following rule shall be substituted, namely: -
- "67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.
- **Explanation.** For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be."
- **4.** In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -

"Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020."

- 6. In the said rules, in rule 142, in sub-rule (1A), -
- (i) for the words "proper officer shall", the words "proper officer may" shall be substituted;
- (ii) for the words "shall communicate", the word "communicate" shall be substituted.
- 7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words "Total value", the words "Rate of Tax" shall be substituted.
 - 8. In the said rules, for FORM GSTR-2A, the following form shall be substituted, namely: -

"FORM GSTR-2A

[See rule 60(1)]

Details	s of auto drafted supplies
(From	GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ
	units / developers)

							Mo	ontl	1		
1.	GST	IN									
2.	(a)	Legal name of the registered person									
	(b)	Trade name, if any									

PART A

(Amount in Rs. all Tables)

Year

3. Inward supplies received from a registered person including supplies attracting reverse charge

Γ	GSTIN of	Trade/ Legal		Invoic	e deta	ils	Rate	Taxable	Amou	nt of ta	ıx		Place of	Supply	GSTR-	GSTR-	GSTR-3B	Amendment	Tax	Effective
	supplier	name					(%)	value					supply	attracting	1/5	1/5	filing	made, if any	period in	date of
														reverse	period		status	(GSTIN,	which	cancellation,
													(Name of	charge		filing date	(Yes/No)	Others)	amended	if any
				-		** 1			*	ā . 1	a	~	Ct.t./IIT)	(Y/N)						
			No.	Type	Date	Value			Integrated			Cess	State/UT)							
									tax	tax	UT									
											tax									
L																				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
L																				
Γ																				
ı													1	1		ĺ				

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

	ils of		Re	vised (details			Rate	Taxable	A	mount	of tax		Place of	Supply	GSTR-	GSTR-		Amendment		Effective
orig	ginal								_					supply	attracting		1/5	3B filing	made	period	date of
Docu	ıment							(%)	value					(Name of	reverse	period		status			cancellation
														State/	charge		filing	(Yes/	(GSTIN,	original	if any,
														UT)	(Y/N)		date	No)	Others)	record	
N.T.	ъ.	COTTO	m 1	3.7	Tr.	ъ.	37.1				a . 1	G									
No.	Date	GSTIN	Trade		1 ype	Date	Value			Integrated											
			/ Legal							tax	tax	UT tax									
			name																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Debit / Credit notes received during current tax period

GSTIN	Trade/	Cre	edit /	Debit No	te Det	ails	Rate	Taxable	An	nount of	tax		Place of	Supply	GSTR-	GSTR-1	GSTR-	Amendment	Tax period in	Effective
	Legal						(%)	value					supply	attracting	1/5	/5	3B filing	made, if	which	date of
supplier	name												(Name of State/UT)		period	filing		any (GSTIN, Others)		cancellation, if any
				Note supply type	Date	Value			Integrated tax		State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

6. Amendment to Debit / Credit notes (Amendment to 5)

Ι	Detai	ils o	of			Revise	d detail:	S			Rate	Taxable	An	ount of	tax		Place	Supply	GSTR-	GSTR-	GSTR-	Amendment	Tax	Effective
	origi	ina	1														of	attracting	1/5	1/5	3B	made	period	date of
d	locui	mei	nt								(%)	value						reverse	period	C11	filing	(CCTINI	of	cancellation
																	supply	charge		filing date	status	(GSTIN, Others)	original	if any
																	(Name	(Y/N)		date	(Yes / No)	Others)	record	
Type	e No	υГ)ate	GSTIN of	Trade	No.	Note	Note	Date	Value			Integrated	Central	State/		` .				NO)			
- 71	1			Supplier	/ Legal			supply					tax	tax	UT		State/							
				**	name		71	type							tax		UT)							
1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																		-						
	1																			1				
	1																			1				

PART B

7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISI docum detai	nent			details lit note		amount in	volved		GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	No.	Date	Integrated tax	Central tax	State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

	ginal I ment I	ISD Details		Re	evised de	etails		Original IS details (for note		ITC ar	nount involve	d			ISD GSTR-6 filing date			ITC Eligibility
Туре	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Central Tax	State/ UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART-C

9. TDS and TCS Credit (including amendments thereof) received

GSTIN of	Deductor Name / E-	Tax period of GSTR-7 /	Amount received /	Value of supplies	Net amount liable for TCS	A	mount (Ori	ginal / Revised)
Deductor / GSTIN of E- Commerce Operator	Commerce Operator Name	GSTR-8 (Original / Amended)	Gross value (Original / Revised)	returned	national for the state of the s	Integrated tax	Central tax	State /UT tax
1	2	3	4	5	6	7	8	9
9A. TDS								
9B. TCS	<u> </u>	<u> </u>		<u> </u>				l

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill	of ent	ry detail	S	Amount of	ftax	Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

	Trade / Legal			Bill of E	ntry details		Amour	nt of tax	Amended
Supplier (SE	Z)name	Reference							(Yes/No)
		date							(=====)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

- 1. Terms Used:
 - a. ITC Input tax credit
 - b. ISD Input Service Distributor
- 2. Important Advisory: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.
- 3. 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.
- 4. Table wise instructions:

Table No. and Heading	<u>Instructions</u>
3 Inward supplies	i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.
received from a registered person including supplies attracting reverse charge	 ii. Invoice type: a. R- Regular (Other than SEZ supplies and Deemed exports) b. SEZWP- SEZ supplies with payment of tax c. SEZWOP- SEZ supplies without payment of tax d. DE- Deemed exports e. CBW - Intra-State supplies attracting IGST iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only.
	Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient. iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.
	v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
	vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.
4 Amendment to Inward supplies received from	i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
a registered person including supplies attracting reverse charge (Amendment to table 3)	ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
Debit / Credit notes received during current tax period	 i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5. ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided. iii. Note Type:
	iii. Note Type:

	o Credit Note
	o Debit Note
	iv. Note supply type:
	 R- Regular (Other than SEZ supplies and Deemed exports)
	 SEZWP- SEZ supplies with payment of tax
	 SEZWOP- SEZ supplies without payment of tax
	o DE- Deemed exports
	 CBW - Intra-State supplies attracting IGST
	v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10 th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.
	vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.
	viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.
6 Amendment to Debit/Credit	i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
notes(Amendment to 5)	ii. Tax period in which the note was reported originally will also be provided.
7 ISD credit received	i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
15D credit received	ii. Document Type:
	o ISD Invoice
	o ISD Credit Note
	iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank
	iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.
	v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.
	vi. The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit	i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period
received	ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.

10 & 11	i.	The table consists of details of IGST paid on imports of goods from overseas and SEZ
Details of Import of		units / developers on bill of entry and amendment thereof.
goods from overseas on	ii.	The ICEGATE reference date is the date from which the recipient is eligible to take
bill of entry and from		input tax credit.
SEZ units and developers and their	iii.	The table also provides if the Bill of entry was amended.
respective amendments	iv.	Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

".

- 9. In the said rules, in FORM GSTR-5, -
- (i). in the table, -
- (a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

"(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.";

- (b) in serial number 10, -
- (A) in the heading, after the words, "Total tax liability", the brackets and words "(including reverse charge liability, if any)", shall be inserted;
- (B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

"10C. On account of inward supplies liable to reverse charge								
					.";			

- (ii) in the instructions, -
 - (a) for paragraph 7, the following paragraph shall be substituted, namely: -
 - "7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:
 - (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
 - (ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
 - (iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.";
 - (b) in paragraph 8, in clause (ii), after the words, "invoice value is more than", the word "rupees", shall be inserted;
 - (c) for paragraph 10, the following paragraph shall be substituted, namely: -
 - "10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table."
- 10. In the said rules, in FORM GSTR-5A, -
 - (i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -
 - "4(a) ARN:
 - 4(b) Date of ARN:";

(ii) for serial number 6, the following shall be substituted, namely: -

"6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply	Amount due (Interest/ Other)				
		(State/UT)					
			Integrated tax Cess				
1	2	3	4	5			
1.	Interest						
2.	Others						
	Total						

",

(iii). for serial number 7, the following shall be substituted, namely: -

"7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount pa	yable	Debit	Amount paid		
		Integrated tax	Cess	entry no.	Integrated tax	Cess	
1	2	3	4	5	6	7	
1.	Tax Liability						
	(based on Table 5 & 5A)						
2.	Interest						
	(based on Table 6)						
3.	Others (based on Table 6)						

"

11. In the said rules, in FORM GSTR-9, -

- (i) in the Table, -
 - (a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -
 - "ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period";
 - (b) against Pt. V, for the heading, the following heading shall be substituted, namely: -
 - "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.";
- (ii) in the instructions, -
 - (a) after paragraph 2, the following entry shall be inserted, namely,-
 - "2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."
 - (b) in paragraph 4, -
 - (A) after the words, letters and figures, "that additional liability for the FY 2017-18 or FY 2018-19", the word, letters and figures "or FY 2019-20" shall be inserted;

- (B) in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (c) in paragraph 5, in the Table, in second column, -
 - (A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -
 - "For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";
 - (B) against serial number 6C and serial number 6D, -
 - (i) after the entry ending with the words "entire input tax credit under the "inputs" row only.", the following entry shall be inserted, namely: -
 - "For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";
 - (ii) in the entry ending with the words, figures and letters "Table 6C and 6D in Table 6D only.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
 - (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -
 - "For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";
 - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.;
 - (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -
 - "For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.";
 - (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-
 - "Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.";
- (d) in paragraph 7,
 - (A) after the words and figures "April 2019 to September 2019.", the following shall be inserted, namely: -
 - "For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.";
 - (B) in the Table, in second column, -
 - (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -
 - "For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.";

- (II) against serial number 12, -
 - (1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words "for filling up these details.", the following entry shall be inserted, namely: -

"For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.";

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

(III) against serial number 13, –

(1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words, letters and figures "in the annual return for FY 2019-20.", the following entry shall be inserted, namely: -

"For FY 2019-20, 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 2020 to September 2020 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 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.";

- (2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.
- 12. In the said rules, in FORM GSTR-9C, in the instructions, -
 - (i) in paragraph 4, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
 - (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.
- 13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters "(accumulated ITC)", shall be omitted.
- 14. In the said rules, in FORM GST ASMT-16, for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax Rate		Tax Period From	l To		POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr.	Tax	Turnover	Tax		Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	rate		Period			(Place of Supply)						
			From	То								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												
												".

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr.	Tax	Turnover	Tax		Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	rate		Period			(Place of Supply)						
			From	То								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

"Sr. No.	Tax Rate	Turnover	Tax Peri From	od To	_	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

		Turnover	Tax Perio	od	Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	Rate		From	То		(Plac+e of						
						Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												".

19. In the said rules, in FORM GST DRC-09, for the table, the following table shall be substituted, namely: -

"Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						٠٠.

20. In the said rules, in FORM GST DRC-24, for the table, the following table shall be substituted, namely: -

"Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						٠٠.

21. In the said rules, in FORM GST DRC-25, for the table, the following table shall be substituted, namely: -

"Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						".

[F. No. CBEC-20/06/09/2019-GST]

PRAMOD KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 72/2020-Central Tax, dated the 30th September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 603(E), dated the 30th September, 2020.