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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No.G.S.R. 53/P.A5/2017/S.164/Amd.(60)/2023 .- 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 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. These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 14th day of November, 2019.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),-

(i) in **FORM GST RFD-01**, in Annexure 1,

(a) for **Statement 1A,** the following Statement shall be substituted, namely:-

"Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of documents of inward Tax paid on supplies received of inputs inward received supplies										Details of documents of outward supplies issued				Tax paid on outward supplies			
	Type of Inward Supply	GSTIN of Supplier/ Self GSTIN	Type of Document	No./ B/E	Port Code	Date	Taxable Value	Integrted Tax	Central Tax	State/ UT Tax	Type of Outward Supply	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ UT Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2B/ B2C							";

(b) for **Statement 2,** the following Statement shall be substituted, namely:-

"Statement 2 [rule 89(2)(c)]

Refund Type: Export of services with payment of tax (accumulated ITC)

Sr. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										";'

(c) for **Statement 3,** the following Statement shall be substituted, namely:-

"Statement 3 [rule 89(2)(b) and rule 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill / Bill of export			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port Coder	No.	Date	Ref No.	Date	No.	Date	Valu e
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													";"

(d) for **Statement 4,** the following Statement shall be substituted, namely:-

"Statement 4 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									";

(e) **after Statement 4,** the following Statement shall be inserted, namely:-

"Statement 4A

Refund by SEZ on account of supplies received from DTA – With payment of tax

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									";

(f) for **Statement 5,** the following Statement shall be substituted, namely:-

"Statement 5 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8
							";

(g) for **Statement 5B,** the following Statement shall be substituted, namely:-

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.		Document details of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN Of Supplier	Type Of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									";

(h) for **Statement 6**, the following Statement shall be substituted, namely:-

"Statement 6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

Document Type B2C/ Registered	Recipeint GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra –State / inter-State transaction earlier

Inter/Intra	Integrated	Central	State/UT Tax	Cess Tax	PoS Tax
9	10	11	12	13	14

Transaction which were held inter State / intra-State supply subsequently

Inter/Intra	Integrated	Central	State/UT Tax	Cess Tax	PoS Tax
15	16	17	18	19M	20
					".

3. In the said rules,

(i) In the Table, in **FORM GSTR-9, -**

(i) against serial number 8C, in column 2,-

(A.) before the letters and words "ITC on inward supplies", the word, letters and figures "For FY 2017-18" shall be inserted;

(B.) after the entry ending with the words and figures, "April 2018 to March 2019", the following entry shall be inserted, namely :-

"For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019" ;

(j) in Pt. V,-

(A.) before the words "Particulars of the transactions", the word, letters and figures "For FY 2017-18" shall be inserted;

(B.) after the heading ending with the words and figures "April 2018 till March 2019", the following entry shall be inserted, namely :-

"For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019";

(ii) in the instructions,

(a) for paragraph 2, the following paragraph shall be substituted, namely: -

"2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.";

(b) in **paragraph 4, -**

(A.) before the words, "It may be noted", the word, letters and figures "For FY 2017-18," shall be inserted;

(B.) after the words, letters and figures, "that additional liability for the FY 2017-18", the letters and figures "or FY 2018-19" shall be inserted;

(C.) after the words, "taxpayers cannot claim input tax credit", the words, letters and figures "unclaimed during FY 2017-18", shall be omitted;

(D.) in the Table, in second column ,-

(I) against serial number 4I, after the entry ending with the words " filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.";

(II) against serial number 4J, after the entry ending with the words " filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.";

(III) fagainst serial number 4K & 4L, after the entry ending with the words " filling up these details.", the following entry shall be inserted, namely:-

"ForFY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.";

(IV) against serial number 5D,5E and 5F, after the entry ending with the words, figures and brackets "under Non-

GST supply (5F).", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only.";

(V) against serial number 5H, after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.";

(VI) against serial number 5I, after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:- "For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.";

(VII) against serial number 5J & 5K, after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.";

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

(A.) against serial number 6B, after the entry ending with the words, figure, brackets and letter "under 6(H) below.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall

have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only.";

(B.) against serial number 6C and serial number 6D, after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.";

(C.) against serial number 6E, after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the "inputs" row only.";

(D.) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters "in 7E of **FORM GSTR-9.**", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.";

(E.) against serial number 8A,-

(I) for the letters and figures, "FY 2017-18", the words "the financial year for which the return is being for" shall be substituted;

(II) before the words, "It may be noted", the word, letters and figures, "For FY 2017-18," shall be inserted;

(III) after the entry ending with the words "auto-populated in this table.", the following entry shall be inserted, namely:-

"For FY 2018-19, It may be noted that the **FORM GSTR-2A** generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).";

(F.) against serial number 8B, after the entry ending with the words "be auto-populated here.", the following entry shall be inserted, namely:- "For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)." ;

(G.) against serial number 8C,–

(I) before the words, "Aggregate value of", the word, letters and figures, "For FY 2017-18," shall be inserted;

(II) after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2018-19, 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 April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.";

(III) after the entry ending with the words "for filling up these details.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).";

(H.) against serial number 8D, after the entry ending with the words "shall be negative.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)." ;

(d) in paragraph 7,–

(A.) before the words and letter "Part V consists", the word, letters and figures "For FY 2017-18," shall be inserted;

(B.) after the entry ending with the words and figures "April 2018 to March 2019", the following entry shall be inserted, namely :-

"For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.";

(C.) in the Table, in second column ,-

(I) against serial number 10 & 11,

(1.) before the words, "Details of additions", the word, letters and figures, "For FY 2017-18," shall be inserted;

(2.) after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2018-19, 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 2019 to September 2019 shall be declared here.";

(II) against serial number 12,

(1.) before the words, "Aggregate value of", the word, letters and figures, "For FY 2017-18," shall be inserted;

(2.) after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:-

"For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.";

(III) against serial number 13, –

(1.) before the words, "Details of ITC for", the word, letters and figures, "For FY 2017-18," shall be inserted;

(2.) after the entry ending with the words, letters and figures "annual return for FY 2018-19.", the following entry shall be inserted, namely:-

"For FY 2018-19, 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 2019 to September 2019 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 2018-19 as per second proviso to sub- section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-

19, the registered person shall have an option to not fill this table.";

(e) in paragraph 8, in the Table, in second column ,–

(A.) against serial number 15A, 15B, 15C and 15D, after the words and letters "details of non-GST refund claims.", the words and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;

(B.) against serial number 15E, 15F and 15G, after the words "shall be declared here.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;

(C.) against serial number 16A, after the words "filling up these details.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;

(D.) against serial number 16B and serial number 16C, after the words "shall be declared here.", the words, letters and figures "For FY 2017- 18 and 2018-19, the registered person shall have an option to not fill this table." shall be inserted;

(E.) against serial number 17 & 18, after the words "value of inward supplies.", the words, letters and figures "For FY 2017-18 and 2018- 19, the registered person shall have an option to not fill this table." shall be inserted;

4. In the said rules, in **FORM GST GSTR-9C,** in the instructions, in paragraph 2,

(i) for the letters and figures, "FY 2017-18", the words "current financial year" shall be substituted;

(ii) before the words, "The details for the", the word, letters and figures "For FY 2017-18," shall be inserted;

(iii) in Paragraph 4, in the Table, in second column,–

(a) against serial number 5B and serial number 5C, after the entry ending with the words and brackets "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.";

(b) against serial number 5D, after the entry ending with the words "not required to be included here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.";

(c) against serial number 5E and serial number 5F, after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.";

(d) against serial number 5G, after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.";

(e) against serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.";

(iv) in paragraph 6, in second column ,–

(A.) against serial number 12B, after the entry ending with the words and figures "availed during Financial Year 2017-18.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.";

(B.) against serial number 12C, after the entry ending with the words " shall be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.";

(C.) against serial number 14, after the entry ending with the words "are to be declared here.", the following entry shall be inserted, namely:-

"For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.";

(v) for Part B, the following shall be substituted, namely:-

"PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on .....

(b) the *profit and loss account/income and expenditure account for the period beginning from ……..…to ending on ……., and

(c) the cash flow statement (if available) for the period beginning from to ending on……, —attached herewith, of M/s …… (Name), ……

(Address), (GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>Punjab GST Act, 2017 and the rules/notifications made/ issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>Punjab GST Act, 2017 and the rules/notifications made/ issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

……

……

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/ partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and

expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business at ……and **

……additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / Punjab GST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / Punjab GST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

(a) ……

(b) ……

(c) ……

……

……

**(Signature and stamp/Seal of the Auditor) Place: ……

Name of the signatory ……

Membership No……

Date: ……

Full address ……

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s.

……..…… (Name and address of the assessee with GSTIN) was conducted by M/s. ……..……. (full name and address of auditor along with status), bearing membership number

in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated ……. along with a copy of each of :-

(a) balance sheet as on ……

(b) the *profit and loss account/income and expenditure account for the period beginning from ……..…to ending on ,

(c) the cash flow statement (if available) for the period beginning from to ending on

……, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>Punjab GST Act, 2017 and the rules/notifications made/ issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>Punjab GST Act, 2017 and the rules/notifications made/ issued thereunder: 1.

2.

3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / Punjab GST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / Punjab GST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

(a) ……..……..……

(b) ……..……..……

(c) ……..……..……

……

**(Signature and stamp/Seal of the Auditor) Place: ……

Name of the signatory ……

Membership No……

Date: ……

Full address ".

VIKAS PRATAP,
Financial Commissioner, Taxation
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No. G.S.R. 54/P.A.5/2017/S.164/Amd.(61)/2023.- 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 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. These rules may be called the Punjab Goods and Services Tax (Second Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 5th day of July, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be inserted, namely:

"Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.".

3. In the said rules, in Explanation 1 to rule 43, after clause (c), the following clause shall be inserted, namely: –

"(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of Punjab, Department of Excise and Taxation no. S.O. 69/ P.A.5/2017/S.11/2017 dated the 1st of November,2017 published in the Gazette of Punjab Extraordinary dated the 1st of November, 2017.";

4. In the said rules, in rule 46, after clause (r), the following clause shall be inserted, namely: -

'(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an

invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.":';

5. In the said rules, in rule 86, after sub-rule (4A), the following sub-rule shall be inserted, namely: -

"(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, –

(a) under sub-section (3) of section 54 of the Act, or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,

along with interest and penalty, wherever applicable, through FORM GST DRC-03, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03A.";

6. In the said rules, in rule 87, –

(a) in sub-rule (3), after clause (i), the following clauses shall be inserted, namely: -

"(ia) Unified Payment Interface (UPI) from any bank;

(ib) Immediate Payment Services (IMPS) from any bank;";

(b) in sub-rule (5), after the words "Real Time Gross Settlement", the words "or Immediate Payment Service" shall be inserted;

7. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

"88B. Manner of calculating interest on delayed payment of tax.-(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return

is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, —

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.";

8. In the said rules, in rule 89, –

(a) in sub-rule (1), after the fourth proviso, the following Explanation

shall be inserted, namely: -

'Explanation. — For the purposes of this sub-rule, "specified officer" means a "specified officer" or an "authorised officer" as defined under rule 2 of the Special Economic Zone Rules, 2006.';

(b) in sub-rule (2), –

(i) in clause (b), after the words "on account of export of goods", the words ", other than electricity" shall be inserted;

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

"(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;";

(c) in sub-rule (4), the following Explanation shall be inserted, namely: -

"Explanation. – For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

(i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

(ii) the value declared in tax invoice or bill of supply, whichever is less.";

(d) in sub-rule (5), for the words "tax payable on such inverted rated supply of goods and services", the brackets, words and letters "{tax payable on such inverted rated supply of goods and services x (Net ITC÷ ITC availed on inputs and input services)}." shall be substituted;

9. In the said rules, rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019;

10. In the said rules, with effect from the 1st day of July, 2017, in rule 96, –

(a) in sub-rule (1), for clause (b), the following clause shall be deemed to have been substituted, namely: -

"(b) the applicant has furnished a valid return in **FORM GSTR-3B:**

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;";

(b) in sub-rule (4),

(i) in clause (b), for the figures "1962" the figures and word "1962; or" shall be deemed to have been substituted;

(ii) after clause (b), the following clause shall be deemed to have been inserted, namely: -

" (c) the Commissioner or an officer authorised by him, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter,is considered essential before grant of refund, in order to safeguard the interest of revenue.";

(c) sub-rule (5) shall be deemed to have been omitted;

(d) after sub-rule (5), the following sub-rules shall be deemed to have been inserted, namely: -

"(5A)Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of State tax , electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed

on the date of such transmission.

(5B) Where refund is withheld in accordance with the provisions of clause (b) of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of State tax, Central tax , as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in **FORM GST RFD-01** transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.";

(e) sub-rule (6) and sub-rule (7) shall be deemed to have been omitted;

11. In the said rules, in **FORM GSTR-3B, -**

(a) in paragraph 3.1, in the heading, after the words "liable to reverse charge", the brackets, words and figures "(other than those covered in 3.1.1)" shall be inserted;

(b) after paragraph 3.1, the following paragraph shall be inserted, namely: -

"3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/ Centre Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator					

pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator].”;					

(c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter **“supplies shown in 3.1(a)”,** the word, figures, brackets and letter **“and 3.1.1(i)”** shall be inserted;

(d) in the table, under paragraph 4, in column (1), -

(i) in item (B), for the entries against sub-item (1), the following entries shall be substituted, namely: -

“As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17”;

(ii) in item (D), -

(A) for the heading, the following heading shall be substituted, namely: -

“Other Details”;

(B) for the entries against sub-item (1), the following entries shall be substituted, namely: -

“ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”;

(C) for the entries against sub-item (2), the following entries shall be substituted, namely: -

“Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions”;

(e) Under the heading the Instructions, after paragraph 3, following

paragraphs shall be inserted, namely: -

"(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.";

12. In the said rules, in **FORM GSTR-9,** under the heading Instructions, -

(a) in paragraph 4, -

(A) after the word, letters and figures "or FY 2020-21", the word, letters and figures "or FY 2021-22" shall be inserted;

(B) in the Table, in second column, -

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

'For FY 2021-22, 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.';

(II) against serial numbers 5H, 5I, 5J and 5K, for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall respectively be substituted;

(b) 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 and 2020-21", the letters, figures and word "FY 2019-20, 2020-21 and 2021-22" shall respectively be substituted;

(B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures "April 2021 to September 2021.", the following shall be inserted, namely: -

"For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April, 2022 to September, 2022.";

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following entries shall be inserted at the end, namely: -

"For FY 2021-22, 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, 2022 to September, 2022 shall be declared here.";

(II) against serial number 12, -

(1) after the words, letters, figures and brackets "September, 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.", the following entries shall be inserted, namely: -

"For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.";

(2) for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

(III) against serial number 13, -

(1) after the words, letters and figures "reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,", the following entries shall be inserted, namely: -

"For FY 2021-22, 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 2022 to September 2022 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 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC

reclaimed shall be furnished in the annual return for FY 2022-23.";

(2) for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

(d) in paragraph 8, in the Table, in second column, -

(A) against serial numbers, -

(I) 15A, 15B, 15C and 15D,

(II)15E, 15F and 15G,

for the figures and word "2019-20 and 2020-21" wherever they occur, the letters, figures and word "2019-20, 2020-21 and 2021-22" shall respectively, be substituted.";

(B) against serial numbers 16A, 16B and 16C for the figures and word "2019-20 and 2020-21" wherever they occur, the figures and word "2019-20, 2020-21 and 2021-22" shall respectively be substituted.";

(C) against serial numbers 17 and 18, -

(I) after the words, letters and figures "for taxpayers having annual turnover above ? 5.00 Cr.", the words, letters and figures "From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ? 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ? 5.00 Cr." shall be inserted;

(II) the following paragraph shall be inserted at the end, namely: -

"For FY 2021-22, the registered person shall have an option to not fill Table 18.";

13. In the said rules, in **FORM GSTR-9C,** under the heading Instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word "2019-20 and 2020-21", wherever they occur, the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word "2019-20 and 2020-21",

the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

14. In the said rules, after **FORM GST PMT-03,** the following form shall be inserted, namely: -

"FORM GST PMT –03A

[See rule 86(4B)]

Order for re-credit of the amount to electronic credit ledger

Reference No:

Date:

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Ledger from which debit entry was made- Cash / credit ledger
6. Debit entry no. and date –
7. Payment Reference Number (DRC 03): _____ dated _____
8. Details of Payment: -

Cause of Payment	(Deposit of erroneous refund of unutilised ITC or Deposit of erroneous refund of IGST)
Details of Refund Sanction order	1. Shipping Bill/ Bill of Export No. and Date _____ 2. Amount of IGST paid on export of goods _____ 3. Details of Exemption/ Concessional Rate Notification used for procuring inputs _____ 4. Amount of refund sanctioned _____ 5. Date of credit of refund in Bank Account _____ (or) 1. Category of refund and relevant period of refund_____

	2. GST RFD-01/01A ARN and Date ¬¬¬¬¬¬_____ 3. GST RFD-06 Order No. and Date _____ 4. Amount of refund claimed _____ 5. Amount of refund sanctioned _____

10. No. and date of order giving rise to recredit, if any -

11. Amount of credit -

S.No.	Act (Central Tax/ State tax/UT Tax/ Integrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature
Name
Designation of the officer

Note: 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)";

15. In the said rules, in **FORM GST PMT-06, -**

(a) Under the heading **Mode of Payment (relevant part will become active when the particular mode is selected)** for the portion starting with

" e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)"

and ending with "Note: Charges to be separately paid by the person making payment.", the following shall be substituted, namely: -

<table>
<tr><td rowspan="4">" e-Payment
(This will include all modes of e-payment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)</td><td colspan="3">Over the Counter (OTC) Bank (Where cash or instrument is proposed to be deposited)</td><td>IMPS</td></tr>
<tr><td colspan="3">Details of Instrument</td><td></td></tr>
<tr><td>Cash</td><td>Cheque</td><td>Demand Draft</td><td></td></tr>
<tr><td colspan="4"></td></tr>
</table>

<table>
<tr><td colspan="2">NEFT/RTGS</td></tr>
<tr><td>Remitting bank</td><td></td></tr>
<tr><td>Beneficiary name</td><td>GST</td></tr>
<tr><td>Beneficiary Account Number (CPIN)</td><td><CPIN></td></tr>
<tr><td>Name of beneficiary bank</td><td>Reserve Bank of India</td></tr>
<tr><td>Beneficiary Bank's Indian Financial System Code (IFSC)</td><td>IFSC of RBI</td></tr>
</table>

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

<table>
<tr><td colspan="2">IMPS</td></tr>
<tr><td>Remitting bank</td><td></td></tr>
<tr><td>Beneficiary name</td><td>GST</td></tr>
<tr><td>Beneficiary Account Number (CPIN)</td><td><CPIN></td></tr>
<tr><td>Name of beneficiary bank</td><td><Selected Authorized Bank></td></tr>
<tr><td>Beneficiary Bank's Indian Financial System Code (IFSC)</td><td><IFSC of selected Authorized Bank ></td></tr>
<tr><td>Amount</td><td></td></tr>
</table>

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

(b) in the Table under the heading Paid Challan Information, for the words, letters and brackets "Bank Reference No. (BRN)/ UTR", words, letters and brackets "Bank Reference No. (BRN)/ UTR/RRN" shall be substituted;

16. In the said rules, in **FORM GST PMT-07,** in the Table,

(a) against serial number 6, in the third column, for the following, shall be inserted, namely: -

"NEFT/RTGS column," namely:-

"NEFT/RTGS	IMPS ,"

(b) after serial number 10 the following serial number and entries shall be inserted, namely: -

"10A.	Retrieval Reference Number (RRN) – IMPS.";	

17. In the said rules, in **FORM-GST-RFD-01, -**

(a) in **Statement-3,** in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be inserted, namely: -

"FOB value 9A";

(b) after **Statement-3A,** the following statement shall be inserted, namely: -

"Statement-3B [rule 89 (2) (ba)]

Refund Type: Export of electricity without payment of tax (accumulated ITC)

Sl. No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No. 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13
												";

18. In the said rules, **FORM GST RFD-10 B** shall be deemed to have been omitted with effect from the 1stday of July, 2019.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No. G.S.R. 55/P.A. 5/ 2017/S.164/Amd.(62)/2023.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, 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. These rules may be called the Punjab Goods and Services Tax (Third Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 1st day of October, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:-

"(h) being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.".

3. In the said rules, in rule 36 ,–

(a) in sub-rule (2), the words, letters and figure, ", and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person" shall be omitted;

(b) in sub-rule (4), in clause (b), after the words, "the details of", the words, "input tax credit in respect of" shall be inserted.

4. In the said rules, in rule 37,–

(a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

"(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on

which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in **FORM GSTR-3B** for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1)."; and

(b) sub-rule (3) shall be omitted;

5. In the said rules, in rule 38,-

(a) in clause (a), in sub-clause (ii), the word, letters and figure, “in FORM GSTR-2” shall be omitted;

(b) in clause (c), for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “ and the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;

(c) clause (d) shall be omitted.

6. In the said rules, in rule 42, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be omitted.

7. In the said rules in rule 43, in sub-rule (1), the words, letters and figure, “FORM GSTR-2 and” at both the places where they occur, shall be omitted.

8. In the said rules, in rule 60, in sub-rule (7), for the words "auto-drafted", the words "auto-generated" shall be substituted.

9. In the said rules, rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 shall be omitted.

10. In the said rules, in rule 83, in sub-rule (8), in clause (a), the words "and inward" shall be omitted.

11. In the said rules, in rule 85, in sub-rule (2), –

(a) in clause (b), for the words "said person;", the words "said person; or" shall be substituted; and

(b) clause (c) shall be omitted.

12. In the said rules, in rule 89, in sub-rule (1), –

(a) after the words " claiming refund of", the words, brackets and figures "any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or" shall be inserted;

(b) the first proviso shall be omitted;

(c) in the second proviso, for the words "Provided further that", the words "Provided that" shall be substituted; and

(d) in the third proviso, for the words "Provided also that", the words "Provided further that" shall be substituted.

13. In the said rules, in rule 96 , in sub-rule (3), for the words, letters and figures, "FORM GSTR-3 or FORM GSTR-3B, as the case may be", the letters and figure, "FORM GSTR-3B" shall be substituted.

14. In the said rules, FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 shall be omitted.

15. In the said rules, in FORM GST PCT-05, in Part-A, in the table, against Sr. No.1, under the heading "List of Activities", the words, "and inward", shall be omitted.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No. G.S.R. 56/P.A.5/2017/S.164/Amd.(63)/2023.- 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 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. (1) These rules may be called the Punjab Goods and Services Tax (Fourth Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 15th day of November, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017, in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words "between April, 2022 to September, 2022", the figures, letters and words "of April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words "April, 2022 to September, 2022", the figures, letters and words "April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;

(II) against serial number 12, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted;

(III) against serial number 13, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No. G.S.R. 57/P.A.5/2017/S.164/Amd.(64)/202 .- 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 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) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 1st day of December, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules),

rule 122 shall be omitted.

3. In the said rules, rules 124 and 125 shall be omitted.

4. In the said rules, in rule 127,-

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:–" shall be substituted.

5. In the said rules, rule 134 shall be omitted.

6. In the said rules,

(a) rule 137 shall be omitted;

(b) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:–

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the

Act ;'.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th May, 2023

No.G.S.R. 58/P.A.5/2017/S.164/Amd(65)/2023.- 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 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) These rules may be called the Punjab Goods and Services Tax (Sixth Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 26th day of December, 2022.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,-

(i) in sub-rule (1), the words and letters, "mobile number, e-mail address," shall be omitted;
(ii) in sub-rule (2), in clause (a), after the words "Direct Taxes", the words "and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number" shall be inserted;
(iii) in sub-rule (2), clauses (b) and (c) shall be omitted;
(iv) for sub-rule (4A), the following sub-rule shall be substituted, namely:-
"(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall

be followed by biometric-based Aadhaar authentication and 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 Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.";

(v) in sub-rule (5), after the words, brackets and figure "sub-rule (4)", the words, brackets, figure and letter "or sub-rule (4A)", shall be inserted.

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

(i) in sub-rule (1), in the proviso, after clause (a), the following clause shall be inserted, namely: -
"(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or";

(ii) in sub-rule (2), in the proviso, after clause (a), the following clause shall be inserted, namely: -
"(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or".

4. In the said rules, in rule 12, in sub-rule (3), after the word, "Where,", the words, brackets and figure, "on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or", shall be inserted.

5. In the said rules, in rule 37, in sub-rule (1), with effect from 1st day of October, 2022, -

(i) after the words, "value of such supply", the words, ", whether wholly or partly," shall be inserted;

(ii) after the words, "shall pay", the words, "or reverse" shall be inserted;

(iii) after the words, "in respect of such supply", the letters and words, ", proportionate to the amount not paid to the supplier," shall be inserted.

6. In the said rules, after rule 37, the following rule shall be inserted, namely: -

"37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.- Where input tax credit has been availed by a registered person in the return in FORM GSTR-3B for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, but the return in FORM GSTR-3B for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year:

Provided that where the said amount of input tax credit is not reversed by the registered person in a return in FORM GSTR-3B on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50.

Provided further that where the said supplier subsequently furnishes the return in FORM GSTR-3B for the said tax period, the said registered person may re-avail the amount of such credit in the return in FORM GSTR-3B for a tax period thereafter.".

7. In the said rules, in rule 46, in clause (f), the following proviso shall be inserted, namely:-

"Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.".

8. In the said rules, in rule 46A, the following proviso shall be inserted, namely, -

"Provided that the said single "invoice-cum-bill of supply" shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.".

9. In the said rules, in rule 59, in sub-rule (6), after clause (c), the following clause shall be inserted, namely:-

"(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.".

10. In the said rules, in rule 87, in sub-rule (8), the following proviso shall be inserted, namely:-

"Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.".

11. In the said rules, after rule 88B, the following rule shall be inserted, namely:-

"88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.- (1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

(a) pay the differential tax liability, along with interest under section 50, through FORM GST DRC-03; or

(b) explain the aforesaid difference in tax payable on the common portal, within a period of seven days.

(2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-

(a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or

(b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B,within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person

is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.".

12. In the said rules, in rule 89, in sub-rule (2),-

(i) after clause (k), the following clauses shall be inserted, namely:-

"(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;";

(ii) in clause (m), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.".

13. In the said rules, in rule 108, for sub-rule (3), the following sub-rule shall be substituted, namely: -

"(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, 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 decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.".

14. In the said rules, for rule 109, the following rule shall be substituted, namely: -

"**109. Application to the Appellate Authority**.- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional

acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, 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 decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.".

15. In the said rules, after rule 109B, the following rule shall be inserted, namely:-

"109C. Withdrawal of Appeal. - The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:

Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.";

16. In the said rules, in rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S.No. 5, after the brackets, word and figures "(Chapter 71)", the words, brackets and figures "excepting Imitation Jewellery (7117)" shall be inserted.

17. In the said rules, in rule 161, for the word, "order", the words, "intimation or notice" shall be substituted.

18. In the said rules, in FORM GST REG-01, -

(i) in PART A, in the note, for the words, "Authorised signatory filing the application shall provide his mobile number and email address", the words, "E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant" shall be substituted;

(ii) in the instructions for submission of Application for Registration, paragraph 2 shall be omitted.

19. In the said rules, in FORM GST REG-17, after the words "on merits", the following shall be inserted, namely: -

"Kindly refer to the supportive document(s) attached for case specific details.".

20. In the said rules, for FORM GST REG-19, the following form shall be substituted, namely: -

"FORM GST REG-19

[See rule 22 (3)]

Reference Number

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Order for Cancellation of Registration

This has reference to show cause notice issued dated -----

Whereas no reply to the show cause notice has been submitted;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated_____;

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorised representative;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission;

and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated_____. But, you or your authorised representative did not attend the personal hearing on scheduled or extended date;

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated_____ and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing;

and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for following reason(s):

i.

ii.

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made there under for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

<Name of the officer>

Designation

Jurisdiction".

21. In the said rules, in FORM GSTR-1, -

(a) in the box,-
  (i) for the word, "Year", the words, "Financial Year" shall be substituted;
  (ii) for the word, "Month", the words, "Tax period" shall be substituted;

(b) for Table 3, the following table shall be substituted, namely:-

"3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>"

(c) in Table 4A, for the brackets, letters and words, "(i) attracting reverse charge and (ii) supplies made through e-commerce operator", the words, brackets and letters, "attracting reverse charge (including supplies made through e-commerce operator attracting TCS)" shall be substituted;

(d) Table 4C and entries relating thereto shall be omitted;

(e) In Table 5A, for the figure, letters, words and brackets, "5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)", the words, brackets, letters, "Outward supplies (including supplies made through e-commerce operator, rate wise)" shall be substituted;

(f) Table 5B and entries relating thereto shall be omitted;

(g) for the Table 7, the following table shall be substituted, namely:-

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
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 2.5 Lakh [Rate wise]–Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

(h) in Table 9, -

(i) in the heading, for the words and letters "debit notes, credit notes, refund vouchers", the words, "debit and credit notes" shall be substituted;

(ii) for the words and letter, "Revised details of document or details of original Debit or Credit Notes or refund vouchers", the words and letter, "Revised details of document or details of original Debit or Credit Notes" shall be substituted;

(iii) in the sub-heading, in column no. 2 and 3, the word, "Inv." shall be omitted;

(iv) in the sub-heading, in column no. 5 and 6, for the word, "Invoice", the word "Document" shall be substituted;

(i) in Table 9A, for the words, "If the invoice/Shipping bill details furnished earlier were incorrect", the words, "Amendment of invoice/Shipping bill details furnished earlier" shall be substituted;

(j) in Table 9B, the words, "/Refund voucher" shall be omitted;

(k) In Table 9C, for the words and brackets, "Debit Notes/Credit Notes/Refund voucher [amendments thereof]", the words and brackets, "Debit Notes/Credit Notes [Amended]" shall be substituted;

(l) in Table 10, for the word, "Month", the words, "Month/Quarter" shall be substituted;

(m)Table 10A (1) and entries relating thereto shall be omitted;

(n) Table 10B (1) and entries relating thereto shall be omitted;

(o) in Table 11, in the heading, after the words, "earlier tax period", the brackets and words, "(Net of refund vouchers, if any)" shall be inserted;

(p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, "(Optional if HSN is provided)" shall be omitted;

(q) After Table 13 and before Verification, the following tables shall be inserted, namely:-

"14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

15. 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]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State / UT	Cess	

										tax		
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

15A (I). 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 registered recipients]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. 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
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			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										”;

(r) For the instructions, the following shall be substituted, namely:-

“A. General Instructions

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number
b. UIN: Unique Identity Number
c. UQC: Unit Quantity Code
d. HSN: Harmonized System of Nomenclature
e. POS: Place of Supply (Respective State)
f. TCS: Tax collection at source by e-commerce operator
g. SEZ: Special Economic Zone
h. ECO: E-commerce operator
i. DTA: Domestic Tariff Area
j. B to B: Supplies from one registered person to another registered person

k. B to C: Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6.	6C	Deemed export supplies shall be reported.
7.	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce

Sr. No.	Table No.	Instructions
1	2	3
		Operator under section 9(5) shall not be included under exempted supplies of supplier.
9.	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10.	9B	Credit and debit notes issued during the period shall be reported.
11.	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13.	11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14.	11(I)B	Advances adjusted during the period shall be reported.
15.	11(II)	Amendment to advances received or adjusted shall be reported.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
17.	13	Details of the documents issued during the period shall be reported.
18.	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19.	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20.	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
21.	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.

Sr. No.	Table No.	Instructions
1	2	3
22.	15	(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (ii) GSTIN of supplier and recipient, if registered, shall be reported. (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.
23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.".

22. In the said rules, in FORM GST RFD-01, in Annexure 1, after Statement-7, the following statement shall be inserted, namely: -

"**Statement-8 [rule 89(2)(ka)]**
Refund Type: Refund for unregistered persons

Sl. No.	GSTIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/ termination		Refund Amount Claimed (I+C+S+Cess)
		Type of document	No.	Date	Taxable Value	Integrated Tax (I)	Central Tax(C)	State/ UT Tax(S)	Cess	Date	Amount	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														".

23. In the said rules, in FORM GST APL-02, in the heading, after the word, figures and brackets "rule 108(3)", the word, figures and brackets "and 109 (2)", shall be inserted.

24. In the said rules, after FORM GST APL-03, the following form shall be inserted, namely: -

"**FORM GST APL-01/03 W**

[See rule 109C]

Application for Withdrawal of Appeal Application

1. GSTIN:

2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)

3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107):

4. Order No.& Date:

5. ARN of the Appeal & Date:

6. Reasons for Withdrawal:

i. Acceptance of order of the adjudicating authority.
ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
v. Any other reason

7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107):

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.".

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

"FORM GST DRC-01B

[*See rule 88C*]

PART-A (System Generated)

Intimation of difference in liability reported in statement of outward supplies and that reported in return

Ref No: **Date**:

GSTIN:

Legal Name:

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period<from><to> by an amount of Rs. …… The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-1 / IFF					
FORM GSTR-3B					
Difference in liability					

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of Intimation:
Date:

A. I have paid the amount of the differential tax liability, as specified in **Part A** of **FORM GST DRC-01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

B.

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in **FORM GSTR-3B**	
2	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
3	**FORM GSTR-1/IFF** filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

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.

Signature of Authorised Signatory
Name:
Designation/Status:

Place:
Date:".

26. In the said rules, for FORM GST DRC-03, the following form shall be substituted, namely:-

"FORM GST DRC- 03

[See rules 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A

1.	GSTIN	
2.	Name	< Auto>
3.	Cause of payment	<< drop down>>
3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified category is chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii)Notification No. used for procuring inputs at concessional rate or exemption: (iv)Date of notification: (v) Amount of refund received: (vi)Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:
4.	Section under which voluntary payment is made	<< drop down>>

5.	Details of show cause notice, if payment is made within 30 days of its issue, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, GST RFD-01, others (specify)	Reference No./ARN	Date of issue/filing
6.	Financial Year		
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

8. Reasons, if any - << Text box>>

9. 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.

Signature of Authorized Signatory
Name:
Date..... Designation/Status:

Note -

1.Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – 'deposit of erroneous refund of unutilised ITC'.

3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.".

27. In the said rules, in FORM GST DRC-25, –

(i) after the words, "Revisional authority/", the words and letter, "Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/" shall be inserted;
(ii) for the words, "before disposal of appeal or revision", the words, "before disposal of appeal or revision or any other proceedings" shall be substituted;
(iii) after the words, "giving effect of appeal/ revision", the letters and words, "or any other proceedings" shall be inserted.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2833/5-2023/Pb. Govt. Press, S.A.S. Nagar.