

DRAFT
GOODS AND SERVICES TAX -
RETURN RULES, 2017

(March, 2017)

Chapter - RETURNS

1. Form and manner of furnishing details of outward supplies

~~(1) Every registered taxable person required to furnish the details:~~

~~(a) of outward supplies of goods and/or services effected during a tax period under sub-section (1) of section 32 **25**; and~~

~~(b) of outward supplies of goods and/or services effected during an earlier tax period under sub-section (2) of section **25**~~

~~shall furnish such details in FORM GSTR-1 electronically through the Common Portal either directly or from a Facilitation Centre notified by the Board or Commissioner.~~

~~(1) Every registered person required to furnish the details of outward supplies of goods or services or both effected during a tax period under section 37, shall furnish such details in FORM GSTR-1 electronically through the Common Portal either directly or through a Facilitation Centre notified by Commissioner.~~

~~(2) The details of outward supplies of goods or services or both furnished in FORM GSTR-1 shall include -~~

- ~~(a) invoice wise inter-State and intra-State outward supplies made to registered persons having GSTIN or UIN indicating therein the place of supply if the same is different from the location of the recipient, supplies on which tax is payable on reverse charge basis;~~
- ~~(b) invoice wise inter-State supplies made to un-registered persons having invoice value of more than two lakh and fifty thousand rupees, place of supply if the same is different from location of recipient;~~
- ~~(c) State wise inter-State supplies made to un-registered persons having invoice value upto two lakh and fifty thousand rupees;~~
- ~~(d) intra-State supplies made to un-registered persons;~~
- ~~(e) supplies on which tax is paid on provisional basis and GSTIN of e-commerce operator for supplies made through such operator;~~
- ~~(f) exports (including deemed exports);~~
- ~~(g) tax payable on payments received before issue of invoice if invoice for a supply is issued in the subsequent tax period(s);~~
- ~~(h) tax payable on payments received before issue of invoice if invoice is issued in the same month but payment received is more than the value of supply covered by the invoice;~~
- ~~(i) debit and credit notes and refund vouchers issued to the recipients;~~
- ~~(j) inter-State and intra-State exempted supplies made in a consolidated form, if not covered above;~~
- ~~(k) goods including capital goods sent for job work and return thereof to the place of business;~~
- ~~(l) adjustment of tax paid already on payments received before issue of invoice;~~
- ~~(m) summary of invoices issued; and~~
- ~~(n) HSN/SAC wise summary of supplies made.~~

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(23) The details of outward supplies furnished by the supplier shall be made available electronically to ~~each of the concerned~~ registered ~~taxable~~ persons (recipients) in **Part A** of **FORM GSTR-2A**, ~~in FORM GSTR-4A and in FORM GSTR-6A~~ through the Common Portal after the due date of filing of **FORM GSTR-1**.

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(34) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under ~~sub-section (1) of section 26, 38~~ or **FORM GSTR-4** under section ~~27-39~~ shall be made available to the supplier electronically in **FORM GSTR-1A** through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished ~~earlier~~ by the supplier shall stand amended to the extent of modifications accepted by him.

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2. Form and manner of furnishing details of inward supplies

(1) Every registered ~~taxable~~ person required to furnish the details of inward supplies of goods ~~and/or~~ services ~~or both~~ received during a tax period under sub-section (2) of section ~~26 38~~ shall, on the basis of details contained in **Part A**, ~~Part B, Part C and Part D~~ of **FORM GSTR-2A**, prepare such details ~~in the manner as~~ specified in sub-section (1) of the said section and furnish the same in **FORM GSTR-2** electronically through the Common Portal, either directly or from a Facilitation Centre notified by the ~~Board or~~ Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section ~~26 38~~.

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(2) Every registered ~~taxable~~ person shall furnish the details, if any, required under sub-section ~~(3) of section 26 (5) of section 38~~ electronically in **FORM GSTR-2**.

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(3) The ~~recipient of goods and/or services~~ ~~registered person~~ shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in **FORM GSTR-2** where such eligibility can be determined at the invoice level.

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(4) The ~~registered person~~ ~~recipient of goods and/or services~~ shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in **FORM GSTR-2**.

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(5) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 7 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the Common Portal and the said recipient may include the same in **FORM GSTR-2**.

(6) The details of tax deducted at source ~~furnished~~ by the deductor under ~~sub-section (3) of section 39 37 furnished~~ in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the Common Portal and the said deductee may include the same in **FORM GSTR-2**.

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(7) The details of tax collected at source ~~furnished~~ by an e-commerce operator under section ~~52 43C furnished~~ in **FORM GSTR-8** shall be made available to the concerned ~~taxable~~ person in **Part D** of **FORM GSTR 2A** electronically through the Common Portal and such taxable person may include the same in **FORM GSTR-2**.

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(8) The details of inward supplies of goods or services or both furnished in Form GSTR-2 shall include-

- (a) invoice wise inter-State and intra-State inward supplies received from registered persons and invoices of inward supplies received from un-registered persons;
- (b) import of goods and services made;
- (c) tax payable on reverse charge basis on payments made before issue of invoice if invoice for a supply is issued in the subsequent tax period(s);
- (d) tax payable on reverse charge basis on payments made before issue of invoice if invoice is issued in the same month and payment made is more than the value of supply covered by the invoice;
- (e) debit and credit notes received from supplier;
- (f) inter-State and intra-State supplies received from unregistered persons and composition taxpayers and other exempt supplies received, in a consolidated form, if not covered above;
- (g) adjustment of tax paid on reverse charge basis on payments made before issue of invoice;
- (h) credit received from Input Service Distributor for eligible and ineligible input tax credit;
- (i) receipt of tax deducted at source and tax collected at source;
- (j) reversal of input tax credit availed earlier;
- (k) invoices for which payment has not been made to the supplier within six months of date of issue of invoice;
- (l) invoices for which payment has been made to the supplier after six months of date of invoice; and
- (m) HSN/SAC wise summary of supplies received.

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3. Form and manner of submission of monthly return

(1) Every registered ~~taxable~~ person, other than ~~an Input Service Distributor or a non-resident taxable person or a taxable~~ person paying tax under section ~~8 10 or section 51 or, as the case may be, under section 52~~ shall furnish a return ~~specified~~ under sub-section (1) of section ~~39 27~~ in **FORM GSTR-3** electronically through the Common Portal either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through ~~returns in FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods. -electronic credit ledger, electronic cash ledger and electronic tax liability register of the taxable person.~~

(3) Every registered ~~taxable~~ person furnishing the return under sub-rule (1) shall, subject to the provisions of section ~~49 35~~, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger ~~and/~~ or electronic credit ledger ~~and include the as-per-the~~ details ~~contained~~ in **Part B** of the return in **FORM GSTR-3**.

(4) A registered ~~taxable~~ person, claiming refund of any balance in the electronic cash ledger ~~in accordance with the provisions of as-per~~ sub-section (6) of section ~~49 35~~, may claim

such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section ~~54~~ **38**.

(5) Where the time limit for furnishing ~~of details in FORM GSTR-1 under sub-section (1) of section 37 25 and in FORM GSTR-2 under sub-section (2) of section 38 26~~ has been extended, return in **FORM GSTR-3B, in lieu of FORM GSTR-3**, may be furnished in such manner as may be notified by the Commissioner ~~/Board~~.

4. Form and manner of submission of quarterly return by the composition supplier

(1) Every registered ~~taxable~~ person paying tax under section ~~10 8~~ shall, after adding, correcting or deleting the details ~~contained in FORM GSTR-4A~~, furnish a quarterly return in **FORM GSTR-4** electronically through the Common Portal, either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner.

(2) Every registered ~~taxable~~ person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or these rules by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include:

- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons;*
- (b) import of goods and services made;*
- (c) outward supplies made;*
- (d) tax payable under reverse charge on payments made before issue of invoice if invoice for a supply is issued in the subsequent tax period(s);*
- (e) tax payable under reverse charge on payments made before issue of invoice if invoice is issued in the same month and payment made is more than the value of supply covered by the invoice;*
- (f) debit and credit notes issued and received;*
- (g) TDS credit received;*
- (h) adjustment of tax paid on reverse charge basis for payments made before issue of invoice; and*
- (i) tax payable on outward supplies and tax payable on inward supplies on reverse charge basis.*

(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year, shall furnish the details of outward and inward supplies and return under rule 1, rule 2 and rule 3 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

~~Similar provision is required for the persons opting out of the composition scheme to allow to file missing invoices, if any, while he was a composition taxpayer.~~

5. Form and manner of submission of return by non-resident taxable person

Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the Common Portal, either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under

the Act or these rules within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

6. Form and manner of submission of return by an Input Service Distributor

Every Input Service Distributor shall, after adding, correcting or deleting the details contained in **FORM GSTR-6A**, furnish electronically a return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section ~~20 47~~, through the Common Portal either directly or from a Facilitation Centre notified by the ~~Board or~~ Commissioner.

7. Form and manner of submission of return by a person required to deduct tax at source

(1) Every registered ~~taxable~~ person required to deduct tax at source under section ~~51 37~~ shall furnish a return in **FORM GSTR-7** electronically through the Common Portal either directly or from a Facilitation Centre notified by the ~~Board or~~ Commissioner.

(2) The details furnished by the ~~operator deductor~~ under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** on the Common Portal after the due date of filing of **FORM GSTR-7**.

(3) The certificate referred to in sub-section (3) of section ~~51 37~~ shall be made available electronically to the deductee on the Common Portal in **FORM GSTR-7A** on the basis of the return ~~filed furnished~~ under sub-rule (1).

8. Form and manner of submission of statement of supplies ~~effected through by an e-commerce operator~~

(1) Every ~~e-electronic C~~ commerce operator required to collect tax at source under section ~~52 43C~~ shall furnish a statement in **FORM GSTR-8** electronically through the Common Portal, either directly or from a Facilitation Centre notified by the ~~Board or~~ Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section ~~52 43C~~.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in **Part D** of **FORM GSTR-2A** on the Common Portal after the due date of filing of **FORM GSTR-8**.

9. Notice to non-filers of returns

A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered ~~taxable~~ person who fails to furnish return under section ~~39 27~~ and section ~~45 34~~.

10. Matching of claim of input tax credit

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section ~~41 28~~, shall be matched under section ~~42 29~~ after the due date for furnishing the return in **FORM GSTR-3**

- (a) GSTIN of the supplier;
- (b) GSTIN of the recipient;
- (c) ~~Invoice/ or debit note date number;~~
- (d) ~~Invoice/ or debit note date number;~~
- (e) ~~taxable value-tax rate; and.~~

(f) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1 specified** under ~~sub-section (1) of~~ section **37 25** and **FORM GSTR-2 specified** under ~~sub-section (2) of~~ section **38 26** has been extended, the date of matching relating to claim of input tax credit shall **also** be extended ~~accordingly. to such date as may be notified by the Board/Commissioner.~~

Explanation 1.- (1) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient ~~in on the basis of~~ **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return.

~~(2)~~ **Explanation 2. -** The claim of input tax credit shall be considered as matched, where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or ~~D debit N note, as the case may be,~~ by the corresponding supplier.

11. Final acceptance of input tax credit and communication thereof

(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section ~~42 29~~, shall be made available electronically to the registered ~~taxable~~ person making such claim in **FORM GST MIS ITC-1** through the Common Portal.

(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier ~~and/~~ or recipient shall be finally accepted and made available electronically to the ~~taxable~~ person making such claim in **FORM GST MIS ITC-1** through the Common Portal.

12. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit

(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section ~~42 29~~ and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered ~~taxable~~ person making such claim **electronically in FORM GST MIS ITC-1 and to the supplier electronically in FORM GST MIS-2** through the Common Portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return **to be furnished** in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation 1. (1) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.

Explanation:-~~(1)-(2)~~ 2. - Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

13. Claim of input tax credit on the same invoice more than once

Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered ~~taxable~~ person in **FORM GST MIS ~~ITC-1~~** electronically through the Common Portal.

14. Matching of claim of reduction in the output tax liability

The following details relating to the claim of reduction in output tax liability shall be matched under section ~~43 29A~~ after the due date for furnishing the return in **FORM GSTR-3 -**

- (a) GSTIN of the supplier;
- (b) GSTIN of the recipient;
- (c) credit note ~~date number~~;
- (d) credit note ~~date number~~;
- (e) ~~taxable-value tax rate~~; and
- (f) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under ~~sub-section (1) of~~ section ~~37 25~~ and **FORM GSTR-2** under ~~sub-section (2) of~~ section ~~38 26~~ has been extended, the date of matching of claim of reduction in the output tax liability shall be extended ~~accordingly to such date as may be notified by the Board/Commissioner~~.

Explanation 1.- ~~(1)~~ The claim of reduction ~~in of~~ output tax liability due to issuance of credit notes in **FORM GSTR-1** that were accepted by the recipient in **FORM GSTR-2 ~~A~~** without amendment shall be treated as matched if the corresponding recipient has furnished a valid return.

Explanation 2. - ~~(2)~~ The claim of reduction in the output tax liability shall be considered as matched, where the amount of reduction claimed is equal to or less than the claim of reduction ~~in of~~ input tax credit admitted and discharged on such credit note by the corresponding recipient in his valid return.

15. Final acceptance of reduction ~~in of~~ output tax liability and communication thereof

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section ~~43 29A~~, shall be made available electronically to the ~~taxable~~ person making such claim in **FORM GST MIS ~~ITC- 3~~** through the Common Portal.

(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier ~~and/~~ or recipient shall be finally accepted and made available electronically to the ~~taxable~~ person making such claim in **FORM GST MIS ~~ITC- 3~~** through the Common Portal.

16. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction

(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section ~~43 29A~~, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy shall be made available to the registered ~~taxable~~ person making such claim ~~and the recipient~~ electronically in **FORM GST MIS ~~ITC- 3~~ 4** and the recipient electronically in **FORM GST MIS-4** through the Common Portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier ~~and debited to tax liability register and also shown~~ in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation 1.- ~~(1)~~ Rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient.

Explanation 2.- ~~(2)~~ Rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

17. Claim of reduction in output tax liability more than once

Duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered ~~taxable~~ person in **FORM GST MIS ~~ITC- 3~~ 4** electronically through the Common Portal.

18. Refund of interest paid on reclaim of reversals

The interest to be refunded under sub-section (9) of section ~~42 29~~ or sub-section (9) of section ~~43 29A~~ shall be claimed by the ~~taxable registered~~ person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-3** and the amount credited shall be available for payment of any future liability ~~towards of~~ interest or the taxable person may claim refund of the amount under section ~~54 38~~.

19. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier

The following details relating to the supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**-

- (a) GSTIN of the supplier;
- (b) GSTIN ~~or~~ UIN of the recipient, if the recipient is a registered ~~taxable~~ person;
- (c) State of place of supply;

- (d) ~~date of~~ invoice ~~number~~ of the supplier;
- (e) ~~date of~~ invoice ~~number~~ of the supplier;
- (f) tax rate;
- (g) taxable value; **and**
- (h) tax amount:

Provided that for all supplies where the supplier is not required to furnish the details separately for each supply, the following details relating to such supplies made through an e-Commerce operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**-

- (a) GSTIN of the supplier;
- (b) State of place of supply;
- (c) tax rate ;
- (d) total taxable value of all supplies made in the *State through e-commerce portal*; and
- (e) tax amount on all supplies made in the State:

Provided further that where the time limit for furnishing **FORM GSTR-1** under ~~sub-section (1) of~~ section **37 25** has been extended, the date of matching of the above mentioned details shall be extended ~~accordingly to such date as may be notified by the Board/Commissioner.~~

20. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier

- (1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to *the supplier electronically in GST MIS-5 and to the e-commerce portal both* electronically in **FORM GST MIS-6 ITC-1** through the Common Portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the Common Portal in **FORM GST MIS -5 ITC-1**.

21. Annual return

- (1) Every registered ~~taxable~~ person, *other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person*, shall furnish an annual return *as specified* under sub-section (1) of section ~~44 30~~ electronically in **FORM GSTR-9** through the Common Portal either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner:

Provided that a ~~taxable~~ person paying tax under section ~~10 &~~ shall furnish the annual return in **FORM GSTR-9A**.

(2) Every registered ~~taxable~~ person whose aggregate turnover during a financial year exceeds one crore rupees shall get his accounts audited *as specified* under sub-section (~~4 5~~) of section ~~35 42~~ and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9B**, electronically through the Common Portal either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner.

22. Final return

Every registered ~~taxable~~ person required to furnish a final return under section ~~45 31~~, shall furnish such return electronically in **FORM GSTR-10** through the Common Portal either directly or ~~through from~~ a Facilitation Centre notified by the ~~Board or~~ Commissioner.

23. Details of inward supplies of persons having Unique Identity Number

(1) Every person, who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods ~~and/~~ or services ~~or both~~ in **FORM GSTR-11 along with application for such refund claim** either directly or ~~through from~~ a Facilitation Centre, notified by the ~~Board or~~ Commissioner.

(2) Every person, who has been issued a Unique Identity Number for purposes other than refund of the taxes paid, shall furnish the details of inward supplies of taxable goods ~~and/~~ or services ~~or both~~ as may be required by the proper officer in **FORM GSTR-11**.

24. Provisions relating to a ~~Tax Return Preparer~~ goods and services tax practitioner

(1) ~~(a)~~ An application in **FORM GST TRP PCT-1** may be made to the officer authorised in this behalf for enrolment as *goods and services tax practitioner* ~~Tax Return Preparer~~ by any person who ~~satisfies any of the conditions specified below, namely:~~

- (a)*
- (i) ~~he~~ is a citizen of India;
 - (ii) ~~he~~ is a person of sound mind;
 - (iii) ~~he~~ is not adjudicated as insolvent;
 - (iv) ~~he~~ has not been convicted by a competent court for an offence with imprisonment not less than two years,-

and satisfies any of the following conditions: -

- (b) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or
- (c) he has passed:
 - (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or

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- (ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in *sub-clause (i)*; or
- (iii) any other examination notified by the Government for this purpose; or
- (iv) any degree examination of an Indian University or of any Foreign University recognized by any Indian University as equivalent of the degree examination and has also passed any of the following examinations, namely.-
 - (a) final examination of the Institute of Chartered Accountants of India; or
 - (b) final examination of the Institute of Cost Accountants of India; or
 - (c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the authorised officer shall, after making such enquiry as he considers necessary, either enroll the applicant as a *goods and services tax practitioner Tax-Return-Preparer* and issue a certificate to that effect in **FORM GST PCT TRP-2** or reject his application where it is found that the applicant is not qualified to be enrolled as a *goods and services tax practitioner Tax-Return-Preparer*.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled.

(4) If any *goods and services tax practitioner Tax-Return-Preparer* is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, by order, in **FORM GST PCT TRP-4** direct that he shall henceforth be disqualified under section **34 48**, after giving him a notice to show cause in **FORM GST PCT TRP-3** against such disqualification and after giving him a reasonable opportunity of being heard.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of the order under sub-rule (4), appeal to the Commissioner against such order.

(6) A list of *goods and services tax practitioner Tax-Return-Preparer* enrolled under sub-rule (1) shall be maintained on the Common Portal in **FORM GST PCT TRP-5** and the authorised officer may make such amendments to the list as may be necessary from time to time, by reason of any change of address or death or disqualification of any *goods and services tax practitioner Tax-Return-Preparer*.

(7) Any *taxable registered* person may, at his option, authorise a *goods and services tax practitioner Tax-Return-Preparer* on the Common Portal in **FORM GST PCT TRP-6** or, at any time, withdraw such authorisation in **FORM GST PCT TRP-7** and the *goods and services tax practitioner Tax-Return-Preparer* so authorised shall be allowed to undertake such tasks as indicated in **FORM GST PCT TRP-6** during the period of authorisation.

(8) Where a statement required to be furnished by a *taxable registered* person has been furnished by the *goods and services tax practitioner Tax-Return-Preparer* authorised by him, a confirmation shall be sought from the *taxable registered* person over email or SMS and the

statement furnished by the tax return preparer shall be made available to the *taxable registered* person on the Common Portal:

Provided that where the taxable person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statements furnished by the Tax Return Preparer.

(9) *A goods and services tax practitioner Tax Return Preparer* can undertake any or all of the following activities on behalf of a *taxable registered* person, if so authorised by the *taxable registered* person to:

- (a) furnish details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make *payments deposit* for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration.

(10) Any *taxable registered* person opting to furnish his return through a *goods and services tax practitioner Tax Return Preparer* shall-

- (a) give his consent in **FORM GST PCT TRP-6** to any *goods and services tax practitioner Tax Return Preparer* to prepare and furnish his return; and
- (b) before confirming submission of any statement prepared by the *goods and services tax practitioner Tax Return Preparer*, ensure that the facts mentioned in the return are true and correct *before signature*.

(11) The *goods and services tax practitioner Tax Return Preparer* shall-

- (a) prepare the statements with due diligence; and
- (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

25. Conditions for purposes of appearance

(1) No person shall be eligible to attend before any authority, as a *goods and services tax practitioner Tax Return Preparer*, in connection with any proceedings under the Act on behalf of any *taxable registered* person or *un-registered* person unless his name has been entered in the list maintained under sub-rule (6) of rule ~~24 20~~.

(2) An Accountant or a *goods and services tax practitioner Tax Return Preparer* attending on behalf of a *taxable registered* person or *an un-registered* person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by the taxable person or person in **Form GST PCT TRP-6**.