

GST UPDATE

**Latest Amendments in
CGST Rules**



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Following amendments are made in CGST rules, vide CBIC vide Notification No. 15/2021-CT, dated 18.05.2021 and are effective from the same date. Amendments are made in registration, refund and e-way bill rules. Amendments in brief are as follows:

1. Earlier application for revocation of cancellation of registration can be filed within 30 days from the date of service of order of cancellation of registration. Now, this application can be filed within extended period as allowed by the Additional Commissioner or Joint Commissioner or the Commissioner under proviso to Section 30(1).
2. Time period from the date of filing of the refund claim till the date of deficiency memo is to be excluded for the computation of limitation period of 2 years in cases where fresh refund claim is filed after rectification of the deficiencies.
3. Registered person can now withdraw refund claim application, by filing application in FORM GST RFD-01W before issuance of provisional refund sanction order/final refund sanction order/payment order/refund withhold order/show cause notice.

Once application for withdrawal of refund is filed, any amount as was debited from electronic credit ledger or electronic cash ledger, shall be credited back to the respective ledger.

4. Requirement of passing an order giving details of the adjustment in Part-A of FORM GST RFD-07 in cases where entire amount of refund is adjusted against any outstanding demand is omitted.
5. The proper officer or the Commissioner shall now pass an order in 'Part A' instead of 'Part B' of FORM GST RFD-07, duly informing the reasons for withholding the refund.

Further, an order for the release of withheld refund shall be now passed in Part B of FORM GST RFD-07.

6. Rule providing for restriction on furnishing of information in PART A of FORM GST EWB-01 as provided in Rule 138E is now made changed from "in respect of a registered person, whether as a supplier or a recipient" to "in respect of any outward movement of goods of a registered person".

For more details, Read the Notification from the Link below:

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-15-central-tax-english-2021.pdf>

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