

**GOVERNMENT OF GUJARAT
NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 13th December, 2021.**

Notification No. 37/2021-State Tax

**Gujarat
Goods
and
Services
Tax Act,
2017**

No.(GHN-96) GSTR-2021/S.164(76)TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement:

(1) These rules may be called the Gujarat Goods and Services Tax (Ninth Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force with effect from the 1st day of December, 2021.

2. In the Gujarat Goods and Services Tax Rules, 2017, in **FORM GST DRC-03**,-

(a) in the heading, after the words "or statement", the words, letters and figures "or intimation of tax ascertained through **FORM GST DRC-01A**" shall be inserted;

(b) against item 3, in column (3), for the word and letters "Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)", the words, letters, figures and brackets "Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)" shall be substituted;

(c) against item 5, in column (2), after the word and figures "within 30 days of its issue", the words, letters, figures and brackets ", scrutiny, intimation of tax ascertained through **Form GST DRC-01A**, audit, inspection or investigation, others (specify)" shall be inserted;

(d) for the table, under serial number 7, the following table shall be substituted, namely:-

"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
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By order and in the name of Governor of Gujarat,

Dilip Thaker
Deputy Secretary to Government

No.GST-2017-1005-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 13.12.2021

Copy through email to:-

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Minister for Finance, Sachivalaya, Gandhinagar
- Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette)
- Manager, Government Central Press, Gandhinagar
(With request to publish this notification in Government gazette Extraordinary issue as e-Gazette as per I&MD GR dated 03.07.2021)
- System Manager, Finance Department, Sachivalaya, Gandhinagar
(With request to upload on Finance Department's website)
- ✓ Branch Select File



(S.N.Chavada)
Section Officer,
Finance Department