

**GOVERNMENT OF GUJARAT
NOTIFICATION**

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar

Dated the 30th September, 2022.

Notification No. 19/2022-State Tax

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

No.(GHN-67) GST-2022/S.164 (80)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 (Second) Amendment Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022.

2. In the Gujarat 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 rule 36 of the said rules,-

“(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 rule 37 of the said rules,-

(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).";

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

5. In rule 38 of the said rules,—

(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 rule 42 of the said rules, 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 rule 43 of the said rules, 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 rule 60 of the said rules, in sub-rule (7), for the words "auto-drafted", the words "auto-generated" shall be substituted;

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

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

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

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

(b) clause (c) shall be omitted;

12. In the said rules, with effect from the 1st July, 2017, in rule 88B, after sub-rule (2) the following sub-rule shall be deemed to have been inserted, namely: -

"(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.";

13. In rule 89, of the said rules, 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;

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

14. In rule 96 of the said rules, 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;

15. **FORM GSTR-1A**, **FORM GSTR-2** and **FORM GSTR-3** of the said rules shall be omitted;

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

By order and in the name of Governor of Gujarat,



(Dilip Thaker)

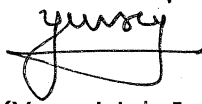
Deputy Secretary to Government

No.GST-2017-1005-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 30.09.2022

Copy through email to:-

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Finance Minister, 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)
- IT coordinator, Finance Department, Sachivalaya, Gandhinagar
(With request to upload on Finance Department's website)
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(Yuvrajsinh Jadeja)
Section Officer,
Finance Department