

# A2Z Taxcorp LLP

## Goods and Services Tax

Amendments carried out through the Finance (No. 2) Bill, 2019 come into effect on the date of its enactment, unless otherwise specified. Amendments carried out in the Finance Bill, 2019 will come into effect from the date when the same will be notified, concurrently with the corresponding amendments to the Acts passed earlier by the States & Union territories with legislature.

### Proposed Amendments in the CGST Act, 2017

| Current provisions                                                                                                                                                                                                                                                                                                                                                                                                | Proposed provisions                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Effect                                                                                                                                                                                                                                                                                                        |
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| <b>Section 2(4) – Definition of Adjudicating Authority</b>                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                               |
| “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Indirect Taxes and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority, the Appellate Tribunal and the Authority referred to in subsection (2) of section 171. | “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Indirect Taxes and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, <b>the National Appellate Authority for Advance Ruling</b> , the Appellate Authority, the Appellate Tribunal and the Authority referred to in subsection (2) of section 171. | The definition of “adjudicating authority” in clause (4) of section 2 of the CGST Act is being amended so as to exclude “the National Appellate Authority for Advance Ruling” (which is being created by various amendments in Chapter XVII of the CGST Act) from the definition of “adjudicating authority”. |
| <b>Second proviso to section 10 – Composition Scheme</b>                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                               |
| <b>Second proviso to section 10(1):</b><br>“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. Of turnover in a                                                                                                                 | <b>Second proviso to section 10 (1):</b><br>“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. Of turnover in a State or Union territory in the                                                                                                                                             | A new sub-section (2A) is being inserted in section 10 of the CGST Act to bring in an alternative composition scheme for supplier of services or mixed suppliers (not eligible for the earlier composition scheme) having an annual turnover in preceding financial year up to Rs 50 lakhs.                   |

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| State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.”;                                                                                                                                                                    | preceding financial year or five lakh rupees, whichever is higher.”;<br><br><b>Explanation: For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.”;</b> | Further, explanation is being added to section 10 to clarify that:<br><br>i. For computing the aggregate turnover to determine eligibility for the composition scheme, value of exempt supplies services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account; and<br><br>ii. For determining the value of turnover in a State or Union territory to calculate tax payable, value of exempt supplies of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount; and value of the first supplies from 1st of April till the date when the taxpayer becomes liable for registration shall not be taken into account. |
| <b>Section 10(2)(d):</b><br>The registered person shall be eligible to opt under sub-section (1), if—<br><br>(d) he is not engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52; and | <b>Section 10(2)(d):</b><br>The registered person shall be eligible to opt under sub-section (1), if—<br><br>(d) he is not engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52; <del>and</del>                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Section 10(2)(e):</b><br>The registered person shall be eligible to opt under sub-section (1), if—<br><br>(e) he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council:                                     | <b>Section 10(2)(e):</b><br>The registered person shall be eligible to opt under sub-section (1), if—<br><br>(e) he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council; <del>and</del>                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>After Clause (e) of Section 10(2):</b>                                                                                                                                                                                                                               | <b>After Clause (e) of Section 10(2), the following clause (f) shall be inserted:</b>                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|                          | <p>The registered person shall be eligible to opt under sub-section (1), if—</p> <p>“(f) he is neither a casual taxable person nor a non-resident taxable person:”</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| After sub section 10(2): | <p><b>After sub section 10(2), the following sub-section 2A shall be inserted:</b></p> <p>“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State or turnover in Union territory, if he is not—</p> <p>(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;</p> <p>(b) engaged in making any inter-State outward supplies of goods or services;</p> <p>(c) engaged in making any supply of goods or services</p> |  |

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|                                                                                                                                                                                                                                                     | <p>through an electronic commerce operator who is required to collect tax at source under section 52;</p> <p>(d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and</p> <p>(e) a casual taxable person or a non-resident taxable person.</p> <p>Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;</p> |  |
| <p><b>Section 10(3):</b><br/>The option availed of by a registered person under sub-section (1) shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1).</p> | <p><b>Section 10(3):</b><br/>The option availed of by a registered person under sub-section (1) <b>or sub-section (2A), as the case may be</b>, shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1) <b>or sub-section (2A), as the case may be.</b></p>                                                                                                                                                                                                                                                                                                      |  |
| <p><b>Section 10(4):</b><br/>A taxable person to whom the provisions of sub-section (1) apply shall not collect any tax from the recipient on supplies made</p>                                                                                     | <p><b>Section 10(4):</b><br/>A taxable person to whom the provisions of sub-section (1) <b>or as the case may be, sub-section (2A),</b> apply shall not collect any tax from the recipient on</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |

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| by him nor shall he be entitled to any credit of input tax.                                                                                                                                                                                                                                                                                                                                                        | supplies made by him nor shall he be entitled to any credit of input tax.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| <b>Section 10(5):</b><br>If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, mutatis mutandis, apply for determination of tax and penalty. | <b>Section 10(5):</b><br>If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) <b>or sub-section (2A), as the case may be</b> , despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, mutatis mutandis, apply for determination of tax and penalty.                                                                                                                                                         |  |
| <b>After sub-section (5) of section 10:</b>                                                                                                                                                                                                                                                                                                                                                                        | <b>After sub-section (5) of section 10, the following Explanations shall be inserted:</b><br><br><i>Explanation 1.— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is</i> |  |

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|                                                                                            | <p>represented by way of interest or discount.</p> <p><i>Explanation 2.</i>— For the purposes of determining the tax payable by a person under this section, the expression “turnover in State or turnover in Union territory” shall not include the value of following supplies, namely:—</p> <p>(i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and</p> <p>(ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.’.</p> |                                                                                                                                                                                                                                                                        |
| <b>Second Proviso after sub-section (1) of Section 22: Persons liable for registration</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                        |
| In sub-section (1) of Section 22, after the second proviso:                                | <p>In sub-section (1) of Section 22, after the second proviso, the following proviso shall be inserted:</p> <p>“Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such</p>                                                                                                                                                                                                          | <p>A proviso and an explanation is being inserted in section 22 of the CGST Act so as to provide for higher threshold exemption limit from Rs. 20 lakhs to such amount not exceeding Rs. 40 lakhs in case of supplier who is engaged in exclusive supply of goods.</p> |

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|                                                                        | <p>conditions and limitations, as may be notified.</p> <p><i>Explanation.—</i> For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.</p>                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| <b>After sub-section (6) of Section 25: Procedure for registration</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   |
| <b>After sub-section (6) of Section 25:</b>                            | <p><b>After sub-section (6) of Section 25 the following sub-sections 6A, 6B, 6C, 6D shall be inserted:</b></p> <p>“6(A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:</p> <p>Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:</p> <p>Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification,</p> | <p>A New sub-section is being inserted in section 25 of the CGST Act to make Aadhaar authentication mandatory for specified class of new taxpayers and to prescribe the manner in which certain class of registered taxpayers are required to undergo Aadhaar authentication.</p> |

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|  | <p>registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.</p> <p>(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:</p> <p>Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.</p> <p>(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association,</p> |  |
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|                                                                                | <p>Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification:</p> <p>Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.</p> <p>(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.</p> <p><i>Explanation.</i>—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”.</p> |  |
| <b>Insertion of New Section 31A: Facility of digital payment to Recipient.</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |

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| <p><b>After Section 31:</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p><b>After section 31, Section 31A shall be inserted:</b></p> <p>“31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”.</p>                                                                                                                                                                                                                | <p>A new section 31A is being inserted in the CGST Act so that specified suppliers shall have to mandatorily give the option of specified modes of electronic payment to their recipients of goods or services.</p>                                                                                                         |
| <p><b>Section 39: Furnishing of Return</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                             |
| <p><b>Sub Section (1) of section 39:</b></p> <p>Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or, section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form, manner and within such time as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed.</p> | <p><b>Sub Section (1) of section 39:</b></p> <p>“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:</p> <p>Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who</p> | <p>Section 39 of the CGST Act is being amended so as to allow the composition taxpayers to furnish annual return along with quarterly payment of taxes; and other specified taxpayers may be given the option for quarterly or monthly furnishing of returns and payment of taxes under the proposed new return system.</p> |

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| <p>Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.</p>                                                                                                                                                      | <p>shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.”</p>                                                                                                                                                                                                                                                                              |  |
| <p><b>Sub Section (2) of section 39:</b><br/>A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.</p> | <p><b>Sub Section (2) of section 39:</b><br/>A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”</p> |  |
| <p><b>Sub Section (7) of section 39:</b><br/>Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.</p>                                                                                | <p><b>Sub Section (7) of section 39:</b><br/>Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:</p>                                            |  |

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| <p>Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.</p>       | <p>Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:</p> <p>Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.</p> |                                                                                                                                                                                                                                                                   |
| <p><b>Section 44: Annual Return</b></p>                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                   |
| <p><b>Sub Section (1) of section 44:</b><br/>Every registered 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 for every financial year electronically in such form and manner as may be prescribed on or before</p> | <p><b>After Sub Section (1) of section 44, the following proviso shall be inserted:</b><br/>Every registered 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 for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December</p>                                                                                                                                                                                                                                                                                                                 | <p>New provisos are being inserted in sub-section (1) of section 44 of the CGST Act so as to empower the Commissioner to extend the due date for furnishing Annual return (prescribed FORM GSTR-9/9A) and reconciliation statement (prescribed FORM GSTR-9C).</p> |

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| the thirty-first day of December following the end of such financial year. | <p>following the end of such financial year.</p> <p>“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:</p> <p>Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”.</p>                                                                                  |                                                                                                                                                                                                                                              |
| <b>Section 49: Payment of tax, interest, penalty and other amounts.</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                              |
| <b>Sub Section (9) of section 49:</b>                                      | <p><b>After Sub Section (9) of section 49 the following sub section (10) and (11) shall be inserted:</b></p> <p>“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.</p> | <p>New sub-sections are being inserted in section 49 of the CGST Act to provide a facility to the registered person to transfer an amount from one (major or minor) head to another (major or minor) head in the electronic cash ledger.</p> |

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|                                                        | (11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”.                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                              |
| <b>Section 50: Interest on delayed payment of tax.</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                              |
| <b>Sub Section (1) of section 50:</b>                  | <b>Sub Section (1) of section 50, the following proviso shall be inserted:</b><br><br>“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the 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, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”. | New proviso in sub-sections (1) is being inserted in section 50 of the CGST Act so as to provide for charging interest only on the net cash tax liability, except in those cases where returns are filed subsequent to initiation of any proceedings under section 73 or 74 of the CGST Act. |
| <b>Section 52: Collection of tax at source.</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                              |
| <b>After Sub section (4) of section 52:</b>            | <b>After Sub section (4) of section 52, the following proviso shall be inserted:</b><br><br>“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:                                                                                                                                                                                                                                             | New provisos are being inserted in sub-sections (4) and (5) of section 52 of the CGST Act so as to empower the Commissioner to extend the due date for furnishing of monthly and annual statement by the person collecting tax at source.                                                    |

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|                                                                         | <p>Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”;</p>                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                            |
| <p><b>After Sub section (5) of section 52:</b></p>                      | <p><b>After Sub section (5) of section 52, the following proviso shall be inserted:</b></p> <p>“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:</p> <p>Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”.</p> |                                                                                                                                                                                                                                                                                                            |
| <p><b>Insertion of New Section 53A: Transfer of certain Amounts</b></p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                            |
| <p><b>After section 53:</b></p>                                         | <p><b>New Section 53A was inserted after section 53:</b></p> <p>Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the</p>                                                                                                                                                                                                                                                | <p>A new section 53A is being inserted in the CGST Act so as to provide for transfer of amount between Centre and States consequential to amendment in section 49 of the CGST Act allowing transfer of an amount from one head to another head in the electronic cash ledger of the registered person.</p> |

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|                                                                                                                                                                                                                                                                                                                                                                                                                                                        | State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”.                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                            |
| <b>Section 54: Refund of Tax</b>                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                            |
| <b>After Sub section (8) of section 54:</b>                                                                                                                                                                                                                                                                                                                                                                                                            | <b>After Sub section (8) of section 54 the following sub section 54A shall be inserted:</b><br><br>The Government may disburse the refund of the State tax in such manner as may be prescribed.”.                                                                                                                                                                                                                                                                                                                 | New sub-section (8A) is being inserted in section 54 of the CGST Act so as to provide that the Central Government may disburse refund amount to the taxpayers in respect of refund of State taxes as well. |
| <b>Section 95: Definition of Advance Ruling</b>                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                            |
| <b>In clause (a) of Section 95:</b><br><br>In this Chapter, unless the context otherwise requires, —<br><br>(a) “advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant; | <b>In clause (a) of Section 95:</b><br><br>In this Chapter, unless the context otherwise requires, —<br><br>(a) “advance ruling” means a decision provided by the Authority or the Appellate Authority “or the National Appellate Authority” to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 “or of section 101C”, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant; | New clause (f) is being inserted in section 95 of the CGST Act to define the “National Appellate Authority for Advance Ruling”.                                                                            |

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| After clause (e) of section 95:                                                       | <p>After clause (e) of section 95, the following clause (f) shall be inserted:</p> <p>“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.”.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Section 101A: Constitution of National Appellate Authority for Advance Ruling.</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| After section 101:                                                                    | <p><b>Insertion of Section 101A:</b></p> <p>(1) The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under section 101B.</p> <p>(2) The National Appellate Authority shall consist of—</p> <p>(i) the President, who has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;</p> <p>(ii) a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;</p> <p>(iii) a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added</p> | <p>New sections 101A, 101B and 101C are being inserted in the CGST Act so as to provide for constitution, qualification, appointment, tenure, conditions of services of the National Appellate Authority for Advance Ruling; to provide for procedures to be followed for hearing appeals against conflicting advance rulings pronounced on the same question by the Appellate Authorities of two or more States or Union territories in case of distinct persons; and to provide that the National Appellate Authority shall pass order within a period of ninety days from the date of filing of the appeal respectively.</p> |

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|  | <p>Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.</p> <p>(3) The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:</p> <p>Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:</p> <p>Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.</p> <p>(4) The Technical Member (Centre) and Technical Member</p> |  |
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|  | <p>(State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.</p> <p>(5) No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.</p> <p>(6) Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.</p> <p>(7) The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed:</p> <p>Provided that neither salary and allowances nor other terms and conditions of service of the President or Members of the National Appellate Authority shall be varied to their disadvantage after their appointment.</p> |  |
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|  | <p>(8) The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.</p> <p>(9) The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.</p> <p>(10) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:</p> <p>Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.</p> <p>(11) The Government may, after consultation with the Chief Justice of India, remove from the</p> |  |
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|  | <p>office such President or Member, who—</p> <p>(a) has been adjudged an insolvent; or</p> <p>(b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or</p> <p>(c) has become physically or mentally incapable of acting as such President or Member; or</p> <p>(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or</p> <p>(e) has so abused his position as to render his continuance in office prejudicial to the public interest:</p> <p>Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.</p> <p>(12) Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court</p> |  |
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|                                                             | <p>nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.</p> <p>(13) The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).</p> <p>(14) Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.</p> |  |
| <b>Section 101B: Appeal to National Appellate Authority</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
|                                                             | <p><b>Insertion of Section 101B:</b></p> <p>(1) Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting advance rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |

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|  | <p>Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such advance ruling, may prefer an appeal to National Appellate Authority:</p> <p>Provided that the officer shall be from the States in which such advance rulings have been given.</p> <p>(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicants, concerned officers and jurisdictional officers:</p> <p>Provided that the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer:</p> <p>Provided further that the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.</p> |  |
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|                                                            | <p><i>Explanation.</i>— For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.</p> <p>(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.</p>                                                                                                                                                                                                                                                                                   |  |
| <b>Section 101C: Order of National Appellate Authority</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
|                                                            | <p><b>Insertion of Section 101C:</b></p> <p>(1) The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorized by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.</p> <p>(2) If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.</p> |  |

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|                                                                                                                                                                                                                                                                                                                                                                                                    | <p>(3) The order referred to in sub-section (1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.</p> <p>(4) A copy of the advance ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.”.</p> |                                                                                                                                                                                                                                                                                                     |
| <b>Section 102 – Rectification of Advance Ruling</b>                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                     |
| The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period | The Authority or the Appellate Authority, “or the National Appellate Authority” may amend any order passed by it under section 98 or section 101 “or section 101C, respectively”, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority, “National Appellate Authority” on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant “, appellant, the                                                                                                                                                                                                                      | Section 102 of the CGST Act is being amended so as to allow the National Appellate Authority to amend any order passed by it so as to rectify any error apparent on the face of the record, within a period of six months from the date of the order, except under certain specified circumstances. |

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| <p>of six months from the date of the order:</p> <p>Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.</p> | <p><b>Authority or the Appellate Authority</b> within a period of six months from the date of the order:</p> <p>Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.</p>                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Section 103 – Applicability of Advance Ruling</b>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>After sub section (1) of section 103:</b></p>                                                                                                                                                                                                                                                | <p><b>After sub section (1) of section 103, the following sub-section 1(A) shall be inserted:</b></p> <p>(1A) The advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—</p> <p>(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;</p> <p>(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.”;</p> | <p>Section 103 of the CGST Act is being amended so as to provide that the advance ruling pronounced by the National Appellate Authority shall be binding, unless there is a change in law or facts, on the applicants, being distinct person and all registered persons having the same Permanent Account Number and on the concerned officers or the jurisdictional officers in respect of the said applicants and the registered persons having the same Permanent Account Number.</p> |

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| <p><b>Sub Section (2) of section 103:</b></p> <p>The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><b>Sub Section (2) of section 103:</b></p> <p>The advance ruling referred to in sub-section (1) <b>“and sub-section (1A)”</b> shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                   |
| <p><b>Section 104 - Advance ruling to be void in certain circumstances</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                   |
| <p><b>Sub section (1) of section 104:</b></p> <p>Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:</p> <p>Provided that no order shall be passed under this sub-section unless an opportunity of being heard</p> | <p><b>Sub section (1) of section 104:</b></p> <p>Where the Authority or the Appellate Authority <b>“or the National Appellate Authority”</b> finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 <b>“or under section 101C”</b> has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:</p> <p>Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.</p> | <p>Section 104 of the CGST Act is being amended so as to provide that advance ruling pronounced by the National Appellate Authority shall be void where the ruling has been obtained by fraud or suppression of material facts or misrepresentation of facts.</p> |

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| <p>has been given to the applicant or the appellant.</p> <p><i>Explanation.</i>—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.</p>                                                                                                                 | <p><i>Explanation.</i>—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.</p>                                                                                                                                                                                                                |                                                                                                                                                                                                                                                           |
| <p align="center"><b>Section 105 - Powers of Authority and Appellate Authority “and National Appellate Authority”</b></p>                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                           |
| <p><b>Sub section (1) of section 105:</b></p> <p>The Authority or the Appellate Authority shall, for the purpose of exercising its powers regarding-</p> <p>(a) discovery and inspection;</p> <p>(b) enforcing the attendance of any person and examining him on oath;</p> <p>(c) issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).</p> | <p><b>Sub section (1) of section 105:</b></p> <p>The Authority or the Appellate Authority “or the National Appellate Authority” shall, for the purpose of exercising its powers regarding-</p> <p>(a) discovery and inspection;</p> <p>(b) enforcing the attendance of any person and examining him on oath;</p> <p>(c) issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).</p> | <p>Section 105 (1) of the CGST Act is being amended so as to provide that the National Appellate Authority shall have all the powers of a civil court under the Code of Civil Procedure, 1908 for the purpose of exercising its powers under the Act.</p> |

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| <p><b>Sub section (2) of section 105:</b></p> <p>The Authority or the Appellate Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority or the Appellate Authority shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code (45 of 1860).</p> | <p><b>Sub section (2) of section 105:</b></p> <p>The Authority or the Appellate Authority “or the National Appellate Authority” shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority or the Appellate Authority shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code (45 of 1860).</p> | <p>Section 105 (2) of the CGST Act is being amended so as to provide that the National Appellate Authority shall have all the powers of a civil court under the Code of Civil Procedure, 1908 for the purpose of exercising its powers under the Act.</p> |
| <p><b>Section 106 - Procedure of Authority and Appellate Authority “and National Appellate Authority”</b></p>                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                           |
| <p><b>Section 106:</b></p> <p>The Authority or the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.</p>                                                                                                                                                                                                                                                                                                                                   | <p><b>Section 106:</b></p> <p>The Authority or the Appellate Authority “or the National Appellate Authority” shall, subject to the provisions of this Chapter, have power to regulate its own procedure.</p>                                                                                                                                                                                                                                                                                                                                   | <p>Section 106 of the CGST Act is being amended so as to provide that the National Appellate Authority shall have power to regulate its own procedure.</p>                                                                                                |
| <p><b>Section 168 - Power to issue instructions or directions</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                           |
| <p><b>Sub section (2) of section 168:</b></p> <p>The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1)</p>                                                                                                                                                                                                                                                          | <p><b>Sub section (2) of section 168:</b></p> <p>The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of</p>                                                                                                                                                                                                                               | <p>Consequent to the amendments in section 44 and section 52 of the CGST Act, section 168 is being amended so as to specify that in respect of sub-section (1) of section 44 and subsections (4) and (5) of section 52, Commissioner</p>                  |

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| of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board. | section 39, “sub-section (1) of section 44, sub-sections (4) and (5) of section 52,” sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.                                                                                                                                                                                                                                                   | or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.                                                                                                            |
| <b>Section 171 - Anti-profiteering measure</b>                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                        |
| <b>After sub-section (3) of section 171:</b>                                                                                                                                                                                                                                                                                                                                                                                                | <p><b>After sub-section (3) of section 171 the following section 3A shall be inserted:</b></p> <p>“Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:</p> <p>Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.</p> <p><i>Explanation.</i>— For the purposes of this section, the expression “profiteered” shall mean the</p> | Section 171 of the CGST Act is being amended so as to empower the National Antiprofiteering Authority (under sub-section (2) of section 171 of the Act) to impose penalty equivalent to 10% of the profiteered amount. |

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|  | amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both." |  |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

## Proposed Amendments in the IGST Act, 2017

| Current provisions                                               | Proposed provisions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Effect                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Insertion of New Section 17A: Transfer of Certain Amounts</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                            |
|                                                                  | <p><b>After section 17, the following Section 17A shall be inserted:</b></p> <p>"Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed."</p> | A new section 17A is being inserted in the IGST Act so as to bring into the Act, provisions for transfer of amount between Centre and States consequential to amendment in section 49 of the CGST Act allowing transfer of an amount from one head to another head in the electronic cash ledger of the registered person. |

### Note:

- CGST Act means Central Goods and Services Tax Act, 2017
- IGST Act means Integrated Goods and Services Tax Act, 2017
- UTGST Act means Union Territory Goods and Services Tax Act, 2017

Hope the information will assist you in your Professional endeavours. In case of any query/ information, please do not hesitate to write back to us.

Thanks & Best Regards,

**Bimal Jain**

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