



GST changes vide Notifications issued on 24.09.2021

Notification No. 35/2021 – Central Tax dated 24.09.2021:

Rule 10A of the said rules (Furnishing of Bank Account Details)

- The registered person after getting certificate of registration should furnish bank account details within 45 days from the date of grant of registration or the date on which the return is due to be furnished whichever is earlier. The amendment which has been brought is the bank account details furnished should be **in the name of the registered person on the Permanent Account Number of the registered person.**
- In case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.

After Rule 10A the following rule has been inserted, namely: -

Rule 10B - Aadhaar authentication for registered person: -

The registered person other than those class of person as the Government may, on the recommendations of the council, specify by notification shall undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the Karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

S. No.	Purpose
(1)	(2)
1	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2	For filing of refund application in FORM RFD-01 under rule 89
3	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided if the **Aadhar number is not assigned** to the person, then such person shall furnish the following documents namely: -

(a) her/his Aadhaar Enrolment ID slip; **and**

(b) (i) Bank passbook with photograph; or

(ii) Voter identity card issued by the Election Commission of India, o

(iii) Passport; or

(iv) Driving license

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.

Rule 23 (1)- Revocation for cancellation of registration:

A registered person, whose registration is cancelled by the proper officer on his own motion, may “**subject to the provisions of rule 10B**” apply for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, **within a period of thirty days** from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns

(With effect from the date as may be notified, after the words “on his own motion, may”, the words, figures, and letter “, **subject to the provisions of rule 10B,**” shall be inserted.)

Rule 45 (3) -

ITC 04 filings relaxed: (Details of goods / capital goods sent to job worker and received bank)

Registered person having aggregate turnover exceeding Rs. five crores in the preceding financial year shall file ITC 04 once in six months and in all other cases yearly once.

Rule 59(6) -

With effect from 1st Jan 2022, A registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 if he has not furnished the return in FORM GSTR-3B for preceding **one month**.

Rule 89 – (Application of refund)

Summary: Amended to bring in changes as per Rule 10B and refund of wrong payment of tax under different heading.

- i. Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees, or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file **subject to the provisions of rule 10B** an application electronically in **FORM GST RFD-01**

through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

“(1A) Any person who has wrongfully paid CGST / SGST instead of IGST or vice versa, they can claim refund amount from the expiry of two years from the **date of payment of tax** (i.e., date on which the mistake has been rectified) by filing an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner”.

If the mistake has been rectified before the Notification issued, then in this case the refund can be claimed from the expiry of two years from the **date of notification** (i.e., 24.09.2021)

Rule 96 (1) – (Refund of integrated tax)

The shipping bill filed by [an exporter of goods] shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when: -

- (a) the person in charge of the conveyance carrying the export goods duly files [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
- (b) the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**.
- (c) “(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”

96C. Bank Account for credit of refund -

“Bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”

Clarification in respect of refund of tax wrongfully collected and paid to Central Government or State Government

A clarification through **Circular No. 160/16/2021-GST dated 25.09.2021** has been made on the issues in respect of refund of tax wrongfully paid by the taxpayer under interstate supply (IGST) or intrastate supply (CGST, SGST OR UTGST) to the central government or state government.

1. A registered person who has paid the Central tax and State tax or the Central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is **subsequently held** to be an inter-State supply **OR** has paid integrated tax on a supply considered by him to be an inter-State supply, but which is **subsequently held** to be an intra-State supply shall be **granted refund** of the amount so paid in **such manner and subject to such conditions as may be prescribed**.
2. In this regard, it is clarified that the term “**subsequently held**” covers **both the cases** where the inter-State or intra-State supply made by a taxpayer, is either subsequently **found by taxpayer himself** as intra-State or inter-State respectively or where the inter-State or intra-State supply made by a taxpayer is subsequently found/ held as intra-State or inter-State respectively **by the tax officer** in any proceeding. Accordingly, **refund claim** can be claimed by the taxpayer in **both** the above-mentioned **situations, provided the taxpayer pays the required amount of tax in the correct head** and is **not required to pay any interest** on the amount of integrated tax payable **OR** central tax and State tax or the Central tax and the Union territory tax payable.
3. **To prescribe the manner and conditions for refund** sub-rule (1A) has been **inserted** after sub-rule (1) of **rule 89 of the Central Goods and Services Tax Rules, 2017** vide **notification No. 35/2021-Central Tax** dated 24.09.2021. As per **sub-rule(1A)** Any person, claiming refund of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, **before the expiry of a period of two years** from the **date of payment of the tax** on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
4. An exception has been provided to the taxpayer who has made payment of tax on inter-State supply or intra-supply before coming into force of this sub-rule, **be filed before the expiry of a period of two years from the date on which this sub-rule comes into force**. This exception would **not** be **available** where the **taxpayer has made tax adjustment** through issuance of **credit note** under **section 34** of the CGST Act in respect of the said transaction.