

INDIRECT TAX

GST Update : Amendment in CGST Rules

*[Notification No. 37/2021-Central Tax, dated
1 December 2021]*

UPDATE NO. 39 OF 2021



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exceeding expectations
SINCE 1985



A. EXTENSION OF TENURE OF NATIONAL ANTI-PROFITEERING AUTHORITY (AMENDMENT IN RULE 137)

- The tenure of National Anti-profiteering Authority constituted under Rule 122 of the Central Goods and Services Tax Rules, 2017 (**'CGST Rules'**) has been extended by one year. Earlier, tenure was of four years.
- The above amendment is effective from 30 November 2021.

B. AMENDMENT IN FORM GST DRC-03

- Form GST DRC-03 will also be referred as 'intimation of tax ascertained through Form GST DRC-01A'. [Form GST DRC-01A is an intimation of tax ascertained as being payable under Section 73(5)/74(5)]
 - Form GST DRC-03 has been amended to further include the following causes of payment:
 - Inspection
 - Scrutiny,
 - Intimation of tax ascertained through Form GST DRC-01A,
 - Mismatch (Form GSTR-1 and Form GSTR-3B),
 - Mismatch (Form GSTR-2B and Form GSTR-3B)Earlier, causes of payment mentioned audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify).
 - Details (Reference No. and Date of issue) of show cause notice issued in respect of scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify) shall be specified in Form GST DRC-03.
 - A column has been inserted for payment of fees through Form GST DRC-03. Earlier, there was no mechanism for payment of fees through Form GST DRC-03.
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