

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 79 /2020 – Central Tax**

**New Delhi, the 15<sup>th</sup> October, 2020**

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

**2.** In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely: -

“Provided that the Board may, on the recommendations of the Council, by notification, specify-

(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or  
(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and  
(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:”.

**3.** In the said rules, for rule 67A, the following rule shall be substituted, namely: -

**“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.** - Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service

using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

*Explanation.* - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.”.

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -

“Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

5. In the said rules, with effect from the 20<sup>th</sup> day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 20<sup>th</sup> day of March, 2020 till the 15<sup>th</sup> day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”.

6. In the said rules, in rule 142, in sub-rule (1A), -

- (i) for the words “proper officer shall”, the words “proper officer may” shall be substituted;
- (ii) for the words “shall communicate”, the word “communicate” shall be substituted.

7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.

8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

**“FORM GSTR-2A**  
[See rule 60(1)]

## Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

Year				
Month				

## PART A

(Amount in Rs. all Tables)

**3. Inward supplies received from a registered person including supplies attracting reverse charge**

**4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)**

No.	Date	GSTIN			Trade / Legal name		No.	Type	Date	Value	Integrated tax				Central tax		State/UT tax		Central tax				State/UT tax				Others)		any,
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22						

### *5. Debit / Credit notes received during current tax period*

#### **6. Amendment to Debit / Credit notes (Amendment to 5)**

Details of original document	Revised details		Rate (%)	Taxable value	Amount of tax		Pl ac e of supply (Na me of Sta te/)	Supp ly attrac tive of sup ply rever se chara cture (Y/N)	GS ac tra ction perio d (Na me of Sta te/)	GS ac tra ction perio d (Na me of Sta te/)	GS ac tra ction perio d (Na me of Sta te/)	Amen dment made (GSTI fili ng stat us)	Tax peri od of orig inal reco rd	Effect date of cancellation if any
					Integ rated tax	Central tax								
Type of Supplier	IN Le gal	IN Le gal	Trade / .	Note o	Not e	Value	Integ rated tax	Central tax	State tax	UT				

## **PART B**

## 7. ISD credit received

## 8. Amendments to ISD credit details

## **PART- C**

9. *TDS and TCS Credit (including amendments thereof) received*

GSTIN of Deductor	Tax	Amount	Value of	Net amount	Amount (Original / Revised)
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Deductor / GSTIN of E-Commerce Operator	Name / E-Commerce Operator Name	period of GSTR-7 / GSTR-8 (Original / Amended)	received / Gross value (Original / Revised)	supplies returned	liable for TCS	Integrated tax	Central tax	State /UT tax
1	2	3	4	5	6	7	8	9
<b>9A.</b> TDS								
<b>9B.</b> TCS								

#### **PART- D**

##### **10. Import of goods from overseas on bill of entry (including amendments thereof)**

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

##### **11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)**

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

#### **Instructions:**

1. Terms Used :-
  - a. ITC – Input tax credit
  - b. ISD – Input Service Distributor
2. **Important Advisory:** FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.

3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

4. **Table wise instructions:**

<u>Table No. and Heading</u>	<u>Instructions</u>
3  Inward supplies received from a registered person including supplies attracting reverse charge	<ul style="list-style-type: none"> <li>i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.</li> <li>ii. Invoice type : <ul style="list-style-type: none"> <li>a. R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>b. SEZWP- SEZ supplies with payment of tax</li> <li>c. SEZWOP- SEZ supplies without payment of tax</li> <li>d. DE- Deemed exports</li> <li>e. CBW - Intra-State supplies attracting IGST</li> </ul> </li> <li>iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10<sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5<sup>th</sup> March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.</li> <li>iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.</li> <li>v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</li> <li>vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</li> </ul>
4	<ul style="list-style-type: none"> <li>i. The table consists of amendment to invoices (including</li> </ul>

Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)	<p>invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p>
5 Debit / Credit notes received during current tax period	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Credit Note</li> <li><input type="radio"/> Debit Note</li> </ul> <p>iv. Note supply type:</p> <ul style="list-style-type: none"> <li><input type="radio"/> R- Regular (Other than SEZ supplies and Deemed exports)</li> <li><input type="radio"/> SEZWP- SEZ supplies with payment of tax</li> <li><input type="radio"/> SEZWOP- SEZ supplies without payment of tax</li> <li><input type="radio"/> DE- Deemed exports</li> <li><input type="radio"/> CBW - Intra-State supplies attracting IGST</li> </ul> <p>v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10<sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5<sup>th</sup> March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which</p>

	<p>such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>
6 Amendment to Debit/Credit notes(Amendment to 5)	<p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p>
7 ISD credit received	<p>i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. Document Type :</p> <ul style="list-style-type: none"> <li>o ISD Invoice</li> <li>o ISD Credit Note</li> </ul> <p>iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</p> <p>iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.</p> <p>v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.</p> <p>vi. The status of eligibility of ITC on ISD credit notes will be provided.</p>
8 Amendment to ISD credit received	<p>i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.</p>
9 TDS / TCS credit received	<p>i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period..</p> <p>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</p>
10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	<p>i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.</p> <p>ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iii. The table also provides if the Bill of entry was amended.</p> <p>iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as</p>

	courier imports may not be available.
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**9. In the said rules, in FORM GSTR-5, -**

(i). in the table, -

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

“(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.”;

(b) in serial number 10, -

(A) in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

“10C. On account of inward supplies liable to reverse charge

.”;
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(ii) in the instructions, -

(a) for paragraph 7, the following paragraph shall be substituted, namely: -

“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

- (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
- (ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
- (iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”;

(b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: -

“10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the

current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

10. In the said rules, in **FORM GSTR-5A**, -

(i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

“4(a) ARN:

4(b) Date of ARN:”;

(ii) for serial number 6, the following shall be substituted, namely: -

**“6. Calculation of interest, or any other amount**

*(Amount in Rupees)*

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

“;

(iii). for serial number 7, the following shall be substituted, namely: -

**“7. Tax, interest and any other amount payable and paid**

*(Amount in Rupees)*

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Cess		Integrated tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

“.

11. In the said rules, in **FORM GSTR-9**, -

(i) in the Table, -

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

“ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period”;

(b) against Pt. V, for the heading, the following heading shall be substituted, namely: -

“Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”;

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

“2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”

(b) in paragraph 4, -

(A) after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted;

(B) in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(c) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

(B) against serial number 6C and serial number 6D, -

(i) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely: -

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

(ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.;

(E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -

“For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.”;

(F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-

“Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.”;

(d) in paragraph 7, –

(A) after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely: -

“For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.”;

(B) in the Table, in second column, -

(I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.”;

(II) against serial number 12, -

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: -

“For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be

declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.”;

(2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(III) against serial number 13, –

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: -

“For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.”;

(2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(e) in paragraph 8, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

12. In the said rules, in **FORM GSTR-9C**, in the instructions, -

(i) in paragraph 4, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(ii) in paragraph 6, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters “(accumulated ITC)”, shall be omitted.

14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												“.

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												“.

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												“.

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

“Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						“.

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						“.

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

“Act	Tax		Interest	Penalty	Fee	Other Dues	Total Arrears
1	2		3	4	5	6	7
Central tax							
State / UT tax							
Integrated tax							
Cess							“.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended *vide* notification No. 72/2020-Central Tax, dated the 30<sup>th</sup> September, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 603(E), dated the 30th September, 2020.