

4th Amendment (2021) to CGST Rules 2017

Rule No.	Amendments	RAMA Comments
Rule 23- Amendment for Revocation of Registration	Where registration is cancelled by the proper officer on his own, the registered person may submit an application (REG-21) within 30 days <u>or within such extended time allowed by Additional Commissioner or Joint Commissioner or Commissioner</u> from the date of service of order of cancellation of registration at the common portal.	Rule 23 is amended to bring the effect of proviso of section 30(1) of the CGST Act.
Rule 90- Amendment to Refunds	<ol style="list-style-type: none"> The time period from the date of filing refund application to the date of issue of deficiency memo will be excluded from the period of 2 years for filing fresh application for refunds under section 54(1) The applicant may at any time before the issue of provisional refund order, final sanction order, payment order, refund withhold order or notice in respect of RFD01, can withdraw the said application by <u>filing RFD-01W</u>. On withdrawal, if any amount debited from cash/ credit ledger, it will be credited. Part A and Part B of RFD07 has been modified. 	A welcome step for taxpayers as in many occasions it is observed that there are delays in issue of deficiency memos under RFD03 and by the time due date for filing fresh application is already lapsed.
Rule 138- Amendment to E-way Bill	Eway bill generation is restricted now only <u>for outward movement</u> of goods for defaulter taxpayers.	Earlier E-way bill generation is restricted for both inward and outward supplies for the defaulter taxpayers.

Source:- Notification no. 15-Central Tax /2021