

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**  
**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**New Delhi: 05.07.2022**

**Notification No. 14/2022–Central Tax**

**G.S.R. 517 (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 the 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 (Amendment) Rules, 2022.

(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 21A](#), in sub-rule (4), after the proviso, the following proviso shall be inserted, namely: -

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of [section 29](#) and the registration has not already been cancelled by the proper officer under [rule 22](#), the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.”;

3. In the said rules, in *Explanation 1* to [rule 43](#), after clause (c), the following clause shall be inserted, namely: -

“(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue [No.](#)

[35/2017-Central Tax \(Rate\)](#), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1284(E), dated the 13th October, 2017.”;

4. In the said rules, in [rule 46](#), after clause (r), the following clause shall be inserted, namely: -

“(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of [rule 48](#), by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”;

5. In the said rules, in [rule 86](#), after sub-rule (4A), the following sub-rule shall be inserted, namely: -

“(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, -

(a) under sub-section (3) of [section 54](#) of the Act, or

(b) under sub-rule (3) of [rule 96](#), in contravention of sub-rule (10) of rule 96,

along with interest and penalty, wherever applicable, through [FORM GST DRC-03](#), by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;