

**Uttar Pradesh Shasan
Rajya Kar Anubhag-2**

In pursuance of the provision of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.-1227/XI-2-21-9(42)/17T.C.58-U.P. GST Rules-2017-Order-(226)-2022, dated January 07, 2022.

NOTIFICATION

No.-1227/XI-2-21-9(42)/17T.C.58-U.P.GST Rules-2017-Order-(226)-2022

Lucknow : Dated : January 07, 2022

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following rules further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

Uttar Pradesh Goods and Services Tax (Fifty third Amendment) Rules, 2022

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Fifty third Amendment) Rules, 2022. (2) Save as otherwise provided in these rules, they shall be deemed to have come into force from 24 th September, 2021.
Amendment of rule 10A	2	In the Uttar Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),— (1) In rule 10A of the said rules, with effect from the date as may be notified, - (a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted; (b) the following proviso shall be inserted, namely:- “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.”; (2) After rule 10A of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:- “ 10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 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:

Table

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 that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification 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; or

(iii) Passport; or

(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

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.”;

Amendment of rule 23

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In rule 23 of the said rules, in sub-rule (1), 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;

Amendment of rule 26

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In sub-rule (1) of rule 26, -

(a) in the fourth proviso, with effect from the 29th day of Aug, 2021, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

<p>Amendment of rule 45</p>	<p>5</p>	<p>In rule 45 of the said rules, in sub-rule (3), with effect from the 1st day of October, 2021, -</p> <p>(i) for the words “during a quarter”, the words “during a specified period” shall be substituted;</p> <p>(ii) for the words “the said quarter”, the words “the said period” shall be substituted;</p> <p>(iii) after the proviso, the following explanation shall be inserted, namely: -</p> <p>“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean.-</p> <p>(a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and</p> <p>(b) a financial year in any other case.”;</p>
<p>Amendment of rule 59</p>	<p>6</p>	<p>In rule 59 of the said rules, in sub-rule (6), with effect from the 1st day of January, 2022,</p> <p>(i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted;</p> <p>(ii) clause (c) shall be omitted;</p>
<p>Amendment of rule 80</p>	<p>7</p>	<p>With effect from the 1st day of August, 2021, for rule 80, the following rule shall be substituted, namely: -</p> <p>“80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:</p> <p>Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.</p> <p>(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B.</p> <p>(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.</p>

Amendment of rule 89	8	<p>In rule 89 of the said rules, -</p> <p>(i) in sub-rule (1), with effect from the date as may be notified, after the words “may file”, the words “, subject to the provisions of rule 10B,” shall be inserted;</p> <p>(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-</p> <p>“(1A) Any person, claiming refund under section 77 of the Act 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:</p> <p>Provided that the said application may, as regard to any payment of tax on inter-State 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.”;</p>
Amendment of rule 96	9	<p>In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-</p> <p>“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”;</p>
Amendment of rule 96B	10	<p>After rule 96B of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:-</p> <p>“96C. Bank Account for credit of refund.- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:</p> <p>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.”;</p>
Amendment of rule 137	11	<p>In rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.</p>

Amendment of rule 138E	12	<p>with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -</p> <p>“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, 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 March, 2021 to May, 2021.”;</p>																																																				
Amendment of Form GST DRC-03	13	<p>in FORM GST DRC-03, —</p> <p>(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through FORM GST DRC-01A” shall be inserted;</p> <p>(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, 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), others (specify)” shall be substituted;</p> <p>(c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;</p> <p>(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-</p> <table border="1" data-bbox="508 1305 1486 1714"> <thead> <tr> <th>Sr. No.</th> <th>Tax Period</th> <th>Act</th> <th>Place of supply (POS)</th> <th>Tax/ Cess</th> <th>Interest</th> <th>Penalty, if applicable</th> <th>Fee</th> <th>Others</th> <th>Total</th> <th>Ledger utilised (Cash / Credit)</th> <th>Debit entry no.</th> <th>Date of debit entry</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> <th>13</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>..</td> </tr> </tbody> </table>	Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	1	2	3	4	5	6	7	8	9	10	11	12	13																										..
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Amendment in FORM GSTR-9	14	<p>In the said rules, with effect from the 1st day of August, 2021, in FORM GSTR-9, in the instructions, -</p> <p>(a) in paragraph 4, -</p> <p>(A) after the word, letters and figures “or FY 2019-20”, the word,</p>																																																				

letters and figures "or FY 2020-21" shall be inserted;

(B) in the Table, in second column, for the word and figures "and 2019-20" wherever they occur, the word and figures ", 2019-20 and 2020-21" shall be substituted;

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

(A) against serial number 6B, after the letters and figures "FY 2019-20", the letters, figures and word "and 2020-21" shall be inserted;

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

(I) after the word, letters and figures "For FY 2019-20", the word and figures "and 2020-21" shall be inserted;

(II) for the word and figures "and 2019-20", the figures and word ", 2019-20 and 2020-21" shall be substituted;

(C) against serial number 6E, for the letters and figures "FY 2019-20", the letters, figures and word "FY 2019-20 and 2020-21" shall be substituted;

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word "2018-19 and 2019-20", the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures "April 2020 to September 2020.", the following shall be inserted, namely: -

"For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.";

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

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

"For FY 2020-21, 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 2021 to September 2021 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, 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 2021 to September 2021 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 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

**Amendment
in FORM
GSTR-9C**

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In the said rules, with effect from the 1st day of August, 2021, in **FORM GSTR-9C**, -

(i) in Part A, in the table -

(a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

"K-1	Others					.”;
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(b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

		<p>(a) in paragraph 4, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;</p> <p>(b) in paragraph 6, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted.</p> <p>(c) for paragraph 7, the following paragraph shall be substituted, namely, -</p> <p>"7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.";</p> <p>(iv) Part B Certification shall be omitted.</p>
Amendment in FORM GST ASMT-14	16	<p>in FORM GST ASMT-14, with effect from the 29th day of Aug, 2021,-</p> <p>(a) after the words, "with effect from -----", the words, "vide Order Reference No. -----, dated -----" shall be inserted;</p> <p>(b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;</p> <p>(c) at the end after "Designation", the word "Address" shall be inserted.</p>

By Order,

(Sanjiv Mittal)
Apar Mukhya Sachiv