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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 34/2017 – Central Tax

New Delhi, the 15th September, 2017

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 hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2017.

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

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2. In the Central Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 –

(i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02,** on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.";

(ii) in sub-rule (5), after the words, brackets and figure "or sub-rule (3)", the words, brackets, figure and letter "or sub-rule (3A)" shall be inserted;

3. In the principal rules, after rule 120, the following rule shall be inserted, namely:-

"120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1**electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.";

4. In the principal rules, in rule 122, in clause (b), after the words "Commissioners of State tax or central tax", the words "for at least one year" shall be inserted;

5. In the principal rules, in rule 124, -

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.";

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(ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.";

(iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.";

6. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.";

7. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:-

"Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E) .";

8. In the principal rules, with effect from the 1st day of July, 2017, in "**FORM GST TRAN-1**",

(i) in Serial No. 5(a), in the heading, after the words, figures and brackets "Section 140(1)", the words, figures, brackets and letter ", Section 140 (4) (a) and Section 140(9)" shall be inserted;

(ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word "invoices", the words, brackets and letters "(including Credit Transfer Document (CTD))" shall be inserted;

(iii) after the words "Designation/Status", the following shall be inserted, namely:-

"Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **TRANS 3** besides availing credit in table 7A under the heading "inputs.";

9. In the principal rules,with effect from the 1st day of July, 2017, in "**FORM GSTR-4**", in Serial No.8, in entry 8B(2), for the words "Intra-State Supplies", the words "Inter-State Supplies" shall be substituted;

10. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to "**FORM GST EWB-01**", after Note 4, the following Note shall be inserted, namely:-

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"5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import."

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)
Under Secretary to the 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 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 27/2017-Central Tax, dated the 30th August, 2017, published vide number G.S.R 1121 (E), dated the 30th August, 2017.

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