[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. 33/2019 – Central Tax

New Delhi, the 18th July, 2019

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. (1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2019.

(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 said rules), in rule 12, in sub-rule (1A),-
(a) after the words "A person applying for registration to", the words "deduct or" shall be inserted;
(b) after the words "in accordance with the provisions of", the words and figures "section 51, or, as the case may be," shall be inserted.

3. In the said rules, in rule 46, in the fourth proviso, with effect from the 1st day of September, 2019, after the words "Provided also that a registered person", the words ", other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens," shall be inserted.

4. In the said rules, in rule 54, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:-
"(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if

such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.".

5. In the said rules, after rule 83A, with effect from such date as may be notified by the Central Government, the following rule shall be inserted, namely:-

"**83B. Surrender of enrolment of goods and services tax practitioner.-**

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.".

6. In the said rules, in rule 137, for the words "two years", the words "four years" shall be substituted.

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7. In the said rules, in rule 138E, in the first proviso,-

(a) after the words "Provided that the Commissioner may," , the words, letters and figures "on receipt of an application from a registered person in **FORM GST EWB-05**," shall be inserted;

(b) after the words "reasons to be recorded in writing, by order**"**, the words, letters and figures "in **FORM GST EWB-06**" shall be inserted.

8. In the said rules, after **FORM GST PCT –05,** with effect from such date as may be notified by the Central Government, the following forms shall be inserted, namely:-

"FORM GST PCT-06 [See rule 83B] **APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER**	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	< Auto Populated>
4. Date of effect of cancellation of enrolment	

I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:

1.
2.
3.

DECLARATION

The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.

(SIGNATURE)

Place:
Date:

FORM GST PCT-07

[See rule 83B]

ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER

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1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated>
3. Address	<Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	

DECLARATION

This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from . . . . . .

(SIGNATURE)

Place:
Date: ".

9. In the said rules, in **FORM GST RFD-01**, in Annexure 1, for **Statement 5B,** the following Statement shall be substituted, namely:-

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs)

Sl.	Details of invoices/credit notes/debit notes of outward supplies in case refund is	Tax paid

No.	claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient								
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

10. In the said rules, in **FORM GST RFD-01A**, in Annexure 1, for **Statement 5B,** the following Statement shall be substituted, namely:-

“**Statement 5B** [rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

11. In the said rules, after **FORM GST EWB-04,** the following forms shall be inserted, namely:-

“FORM GST EWB-05

[See rule 138 E]

Application for unblocking of the facility for generation of E-Way Bill

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>

5	Facility of furnishing of information in Part A of **FORM GST EWB 01** (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>

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8. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation /Status

Date:

Place:

FORM GST EWB – 06

[See rule 138 E]

Reference No.: Date:

To

_____ GSTIN

---------- Name

_____ Address

Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill

Application ARN: Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. -------- in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

1.

2.

Please note that the system will block the facility for generation of E-Way Bill after _____(date) if the registered person continues to be defaulter in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

OR

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

1.
2.

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Signature:
Name:
Designation:
Jurisdiction:
Address:

Note: Separate document may be attached for detailed order / reason(s).".

[F. No. 20/06/16/2018-GST]

(Ruchi Bisht)
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. 31/2019 - Central Tax, dated the 28th June, 2019, published *vide* number G.S.R. 457 (E), dated the 28th June, 2019.