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 (Fifth Amendment) Rules, 2018.
(2) Save as otherwise provided, 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,

(i) in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

(ii) in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted;

(iii) with effect from 01st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation:- For the purposes of this sub-rule, the expressions –

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”
(iv) with effect from 01st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely:-
“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;

(v) in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-
“Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.”;

(vi) in rule 133, for sub-rule (3), the following shall be substituted, namely:-
“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-
(a) reduction in prices;
(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;
(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;
(d) imposition of penalty as specified under the Act; and
(e) cancellation of registration under the Act.

Explanation: For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;

(vii) in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-
“(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;

(viii) in FORM GSTR-4, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-
“10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;

(ix) with effect from 01st July, 2017, in **FORM GST PCT-01**, in PART B,
(a) against Sl. No. 4, after entry (10), the following shall be inserted, namely:-
“(11) Sales Tax practitioner under existing law for a period of not less than five years
(12) tax return preparer under existing law for a period of not less than five years”;
(b) after the “Consent”, the following shall be inserted, namely:-
“Declaration
I hereby declare that:
(i) I am a citizen of India;
(ii) I am a person of sound mind;
(iii) I have not been adjudicated as an insolvent; and
(iv) I have not been convicted by a competent court.”;

(x) in **FORM GST RFD-01**, in Annexure-1,
(a) for Statement 1A, the following Statement shall be substituted, namely:-

“Statement 1A
[see rule 89(2)(h)]
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices of inward supplies received</th>
<th>Tax paid on inward supplies</th>
<th>Details of invoices of outward supplies issued</th>
<th>Tax paid on outward supplies</th>
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<td>Date</td>
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<td>Integrated Tax</td>
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<td>4</td>
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(b) for Statement 5B, the following Statement shall be substituted, namely:-
**Statement 5B**
[see rule 89(2)(g)]
Refund Type: On account of deemed exports

(Amount in Rs)

<table>
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<th>Sl. No.</th>
<th>Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient</th>
<th>Tax paid</th>
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<td>2 3 4 5 6 7 8 9</td>
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(xi) in **FORM GST RFD-01A**, in Annexure-1,
(a) for Statement 1A, the following Statement shall be substituted, namely:-

**Statement 1A**
[see rule 89(2)(h)]
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

<table>
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<td>2 3 4 5 6 7 8 9 10 11 12 13 14</td>
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</tr>
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</table>
(b) for Statement 5B, the following Statement shall be substituted, namely:-

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**Statement 5B**
[see rule 89(2)(g)]
Refund Type: On account of deemed exports

(Amount in Rs)
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[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. 21/2018-Central Tax, dated the 18th April, 2018, published vide number G.S.R 378 (E), dated the 18th April, 2018.