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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
REVENUE

NOTIFICATION

No. 1660-F.T.

Dated Howrah, the 20th day of September, 2023.

(Corresponding Central Notification No. 26/2022-Central Tax)

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely :—

- Short title and commencement.** — (1) These rules may be called the West Bengal Goods and Services Tax (Fourth Amendment) Rules, 2023.  
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 26th day of December, 2022.
- In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,—
  - in sub-rule (1), the words and letters, “mobile number, e-mail address,” shall be *omitted*;
  - in sub-rule (2), in clause (a), after the words “Direct Taxes”, the words “and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number” shall be *inserted*;
  - in sub-rule (2), clauses (b) and (c) shall be *omitted*;
- In the said rules, in rule 12, in sub-rule (3), after the word, “Where,”, the words, brackets and figure, “on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or”, shall be *inserted*.
- In the said rules, in rule 37, in sub-rule (1), with effect from 1st day of October, 2022,—

- (i) after the words, “value of such supply”, the words, “, whether wholly or partly,” shall be *inserted*;
- (ii) after the words, “shall pay”, the words, “or reverse” shall be *inserted*;
- (iii) after the words, “in respect of such supply”, the letters and words, “, proportionate to the amount not paid to the supplier,” shall be *inserted*.

5. In the said rules, after rule 37, the following rule shall be *inserted*, namely :—

**“37A. Reversal of input tax credit in the case of non-payment of tax by the supplier and re-availment thereof.** – Where input tax credit has been availed by a registered person in the return in **FORM GSTR-3B** for a tax period in respect of such invoice or debit note, the details of which have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility, but the return in **FORM GSTR-3B** for the tax period corresponding to the said statement of outward supplies has not been furnished by such supplier till the 30th day of September following the end of financial year in which the input tax credit in respect of such invoice or debit note has been availed, the said amount of input tax credit shall be reversed by the said registered person, while furnishing a return in **FORM GSTR-3B** on or before the 30th day of November following the end of such financial year :

Provided that where the said amount of input tax credit is not reversed by the registered person in a return in **FORM GSTR-3B** on or before the 30th day of November following the end of such financial year during which such input tax credit has been availed, such amount shall be payable by the said person along with interest thereon under section 50.

Provided further that where the said supplier subsequently furnishes the return in **FORM GSTR-3B** for the said tax period, the said registered person may re-avail the amount of such credit in the return in **FORM GSTR-3B** for a tax period thereafter.”.

6. In the said rules, in rule 46, in clause (f), the following proviso shall be *inserted*, namely :—

“Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.”.

7. In the said rules, in rule 46A, the following proviso shall be *inserted*, namely,—

“Provided that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.”.

8. In the said rules, in rule 59, in sub-rule (6), after clause (c), the following clause shall be *inserted*, namely :—

“(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.”.

9. In the said rules, in rule 87, in sub-rule (8), the following proviso shall be *inserted*, namely :—

“Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in **FORM GST PMT-06** on the Common Portal.”.

10. In the said rules, after rule 88B, the following rule shall be *inserted*, namely :—

**“88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.** – (1) Where the tax payable by a registered person, in accordance with the statement of

outward supplies furnished by him in **FORM GSTR-1** or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in **FORM GSTR-3B**, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in **Part A** of **FORM GST DRC-01B**, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to—

- (a) pay the differential tax liability, along with interest under section 50, through **FORM GST DRC-03**; or
- (b) explain the aforesaid difference in tax payable on the common portal,

within a period of seven days.

(2) The registered person referred to in sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,—

- (a) pay the amount of the differential tax liability, as specified in **Part A** of **FORM GST DRC-01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part B** of **FORM GST DRC-01B** electronically on the common portal; or
- (b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in **Part B** of **FORM GST DRC-01B**,

within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.

11. In the said rules, in rule 89, in sub-rule (2),—

(i) after clause (k), the following clauses shall be *inserted*, namely :—

“(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;”;

(ii) in clause (m), after the proviso, the following proviso shall be *inserted*, namely :—

“Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.”.

12. In the said rules, in rule 108, for sub-rule (3), the following sub-rule shall be *substituted*, namely :—

“(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment,

indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal :

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of **FORM GST APL-01** and a final acknowledgment, indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal :

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of **FORM GST APL-01**, the date of submission of such copy shall be considered as the date of filing of appeal.”.

13. In the said rules, for rule 109, the following rule shall be *substituted*, namely :—

**“109. Application to the Appellate Authority.** – (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in **FORM GST APL-03**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of **FORM GST APL-03** and a final acknowledgment, indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of **FORM GST APL-03**, the date of submission of such copy shall be considered as the date of filing of appeal.”.

14. In the said rules, after rule 109B, the following rule shall be *inserted*, namely :—

**“109C. Withdrawal of Appeal.** – The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in **FORM GST APL-01** or **FORM GST APL-03**, file an application for withdrawal of the said appeal by filing an application in **FORM GST APL-01/03W** :

Provided that where the final acknowledgment in **FORM GST APL-02** has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:

Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or subsection (2) of section 107, as the case may be.”.

15. In the said rules, in rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S. No. 5, after the brackets, word and figures “(Chapter 71)”, the words, brackets and figures “excepting Imitation Jewellery (7117)” shall be *inserted*.
16. In the said rules, in rule 161, for the word, "order", the words, "intimation or notice" shall be *substituted*.
17. In the said rules, in **FORM GST REG-01**, –
- (i) in **PART A**, in the note, for the words, "Authorised signatory filing the application shall provide his mobile number and email address", the words, "E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant" shall be *substituted*;

(ii) in the instructions for submission of Application for Registration, paragraph 2 shall be *omitted*.

18. In the said rules, in **FORM GST REG-17**, after the words "on merits", the following shall be *inserted*, namely: –

"  Kindly refer to the supportive document(s) attached for case specific details."

19. In the said rules, for **FORM GST REG-19**, the following form shall be *substituted*, namely: –

**"FORM GST REG-19**

*[See rule 22 (3)]*

Reference Number Date

To

Name Address GSTIN / UIN

Application Reference Number (ARN) Date

**Order for Cancellation of Registration**

This has reference to show cause notice issued dated –

- Whereas no reply to the show cause notice has been submitted; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorised representative; and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas no reply to the show cause notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission; and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_. But, you or your authorised representative did not attend the personal hearing on scheduled or extended date; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or
- Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_ and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing; and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for following reason(s):

i.

ii.

The effective date of cancellation of your registration is "DD/MM/YYYY".

2. Kindly refer to the supportive document(s) attached for case specific details.
3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the WBGST Act, 2017 is required to furnish a final return in **FORM GSTR-10** within three months of the date of this order.
4. You are required to furnish all your pending returns.
5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

&lt;Name of the officer&gt;

Designation

Jurisdiction".

20. In the said rules, in **FORM GSTR-1**, –

(a) in the box,–

(i) for the word, "Year", the words, "Financial Year" shall be *substituted*;

(ii) for the word, "Month", the words, "Tax period" shall be *substituted*;

(b) for Table 3, the following table shall be *substituted*, namely:–

"3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>"

(c) in Table 4A, for the brackets, letters and words, "(i) attracting reverse charge and (ii) supplies made through e-commerce operator", the words, brackets and letters, "attracting reverse charge (including supplies made through e-commerce operator attracting TCS)" shall be *substituted*;

(d) Table 4C and entries relating thereto shall be *omitted*,

(e) In Table 5A. for the figure, letters, words and brackets. "5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)", the words, brackets, letters, "Outward supplies (including supplies made through e-commerce operator, rate wise)" shall be *substituted*;

(f) Table 5B and entries relating thereto shall be *omitted*;

(g) for the Table 7, the following table shall be *substituted*, namely:–

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6

7A. Intra-State supplies

Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]

7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]–						
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]						
Place of Supply (Name of State)						

(h) in Table 9, –

- (i) in the heading, for the words and letters "debit notes, credit notes, refund vouchers", the words, "debit and credit notes" shall be *substituted*;
- (ii) for the words and letter, "Revised details of document or details of original Debit or Credit Notes or refund vouchers", the words and letter, "Revised details of document or details of original Debit or Credit Notes" shall be *substituted*;
- (iii) in the sub-heading, in column no. 2 and 3, the word, "Inv" shall be *omitted*;
- (iv) in the sub-heading, in column no. 5 and 6, for the word, "Invoice", the word "Document" shall be *substituted*;
- (i) in Table 9A, for the words, "If the invoice/Shipping bill details furnished earlier were incorrect , the words, Amendment of invoice/Shipping bill details furnished earlier" shall be *substituted*;
- (j) in Table 9B, the words, "/Refund voucher" shall be *omitted*,
- (k) In Table 9C, for the words and brackets, "Debit Notes/Credit Notes/Refund voucher [amendments thereof]", the words and brackets, "Debit Notes/Credit Notes [Amended]" shall be *substituted*–,
- (l) in Table 10, for the word, "Month", the words, "Month/Quarter" shall be *substituted*,
- (m) Table 10A (1) and entries relating thereto shall be *omitted*;
- (n) Table 10B (1) and entries relating thereto shall be *omitted*;
- (o) in Table 11, in the heading, after the words, "earlier tax period", the brackets and words, "(Net of refund vouchers, if any)" shall be *inserted*;
- (p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, "(Optional if HSN is provided)" shall be *omitted*;
- (q) After Table 13 and before Verification, the following tables shall be *inserted*, namely: –

**"14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]"**

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						





**15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]**

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integratec tax	Centra tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										”;

(r) For the instructions, the following shall be *substituted*, namely :-

**“A. General Instructions**

1. Terms used :

- a. GSTIN : Goods and Services Tax Identification Number
- b. UIN : Unique Identity Number
- c. UQC : Unit Quantity Code
- d. HSN : Harmonized System of Nomenclature
- e. POS : Place of Supply (Respective State)
- f. TCS : Tax collection at source by e-commerce operator
- g. SEZ : Special Economic Zone
- h. ECO : E-commerce operator
- i. DTA : Domestic Tariff Area
- j. B to B : Supplies from one registered person to another registered person
- k. B to C : Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

**B. Table specific instructions-**

Sl. No.	Table No.	Instructions
1	2	3
1.	4A	<ol style="list-style-type: none"> <li>i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported.</li> <li>ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.</li> <li>iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.</li> </ol>
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.



22. In the said rules, in **FORM GST APL-02**, in the heading, after the word, figures and brackets “rule 108(3)”, the word, figures and brackets “and 109 (2)”, shall be *inserted*.
23. In the said rules, after **FORM GST APL-03**, the following form shall be *inserted* namely :-

**“FORM GST APL-01/03 W**

*[See rule 109C]*

**Application for Withdrawal of Appeal Application**

1. GSTIN :
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)
3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107) :
4. Order No. & Date :
5. ARN of the Appeal & Date :
6. Reasons for Withdrawal :
  - i. Acceptance of order of the adjudicating authority.
  - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
  - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal
  - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
  - v. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107) :  
I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place :

Signature

Date :

Name of Applicant /Applicant Officer  
Designation/ Status.”.

24. In the said rules, after **FORM GST DRC-01A**, the following form shall be *inserted*, namely :-

**“FORM GST DRC-01B**

*[See rule 88C]*

**PART-A (System Generated)**

**Intimation of difference in liability reported in statement of outward supplies and that reported in return**

**Ref No :**

**Date :**

**GSTIN :**

**Legal Name :**

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in **FORM GSTR-1** or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in **FORM GSTR-3B** for the period<from><to> by an amount of Rs. .... The details thereof are as follows :

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
<b>FORM GSTR-1 / IFF</b>					
<b>FORM GSTR-3B</b>					
<b>Difference in liability</b>					

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01B**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01B** incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.
3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.
4. This is a system generated notice and does not require signature.

### PART-B

#### Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of Intimation :

Date :

- A. I have paid the amount of the differential tax liability, as specified in **Part A** of **FORM GST DRC-01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03**, and the details thereof are as below :

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

### AND/OR

- B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under :

Sl. No.	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in <b>FORM GSTR-3B</b>	
2	Some transactions of earlier tax period which could not be declared in the <b>FORM GSTR-1/IFF</b> of the said tax period but in respect of which tax has already been paid in <b>FORM GSTR-3B</b> of the said tax period and which have now been declared in <b>FORM GSTR-1/IFF</b> of the tax period under consideration	
3	<b>FORM GSTR-1/IFF</b> filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	



8. Reasons, if any - << Text box >>  
 9. 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 Authorized Signatory

Name

Designation / Status

Date .....

Note —

1. Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.
  2. ARN of **FORM GST RFD-01** to be mentioned mandatorily if cause of payment is selected as – ‘deposit of erroneous refund of unutilised ITC’.
  3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.”.
26. In the said rules, in **FORM GST DRC-25**, –
- (i) after the words, “Revisional authority/”, the words and letter, “Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/” shall be *inserted*;
  - (ii) for the words, “before disposal of appeal or revision”, the words, “before disposal of appeal or revision or any other proceedings” shall be *substituted*;
  - (iii) after the words, “giving effect of appeal/ revision”, the letters and words, “or any other proceedings” shall be *inserted*.

By order of the Governor,

MALAY GHOSH, IAS  
*OSD & Ex-officio Secretary*  
*to the Government of West Bengal*