

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION No. 846

TO BE ANSWERED ON MONDAY, FEBRUARY 7, 2022/MAGHA 18, 1943 (SAKA)

GST NORMS

846. SHRI V.K. SREEKANDAN:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is considering to make the Goods and Services Tax (GST) norms tighter from the year 2022 and if so, the details thereof;
- (b) whether the Government intends to make over a dozen amendments to the Central GST Act and if so, the details thereof;
- (c) whether it is a fact that both the Central and State authorities have been tightening the rules regarding tax credit to check tax evasions; and
- (d) if so, the details thereof?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI PANKAJ CHAUDHARY)

- (a) Some of the changes in the CGST Act, 2017 and CGST Rules, 2017 notified w.e.f. 01.01.2022 to improve compliance in GST, are as under:
 - (i) Section 16 of the CGST Act has been amended to provide that input tax credit on invoices or debit notes may be availed only when the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note. Simultaneously, rule 36(4) of the CGST Rules has also been amended to link the availment of input tax credit on invoices or debit notes with the details communicated to the registered person in **FORM GSTR-2B**;
 - (ii) An explanation to sub-section (12) of section 75 of the CGST Act has been inserted to clarify that “self-assessed tax” shall include the tax payable in respect of outward supplies, the details of which have been furnished under section 37 of the CGST Act, but not included in the return furnished under section 39;

(iii) Rule 59(6) of the CGST Rules has been amended to provide that a registered person shall not be allowed to furnish the details of outward supplies in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding month / tax period. Similar restriction has been placed on taxpayers filing quarterly return;

(b) Yes, sir. Vide clause 99 to 113 of the Finance Bill, 2022, amendments to various provisions of the CGST Act, 2017 have been proposed.

(c) and (d) The amendments in provisions of the GST Acts and Rules are made based on the recommendations of the GST Council and are carried out concurrently, by both Central and State tax authorities.

A number of amendments in the GST Acts and Rules, including those related to availment of input tax credit, have been notified w.e.f. 01.01.2022 to check tax evasion. The details of such amendments are mentioned in reply to part (a) above.
