

Annexure-B

payable to the applicant under sub-section (8) of section 54, an order shall be made in **FORM GST RFD-06** and a payment order in **FORM GST RFD-05** shall be issued for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund on the basis of a consolidated payment advice:";

23. In the principal rules, in rule 138, –
- (i) in sub-rule (2A), after the words “by railways”, the words “or metro railway” shall be inserted;
 - (ii) in proviso to sub-rule (2A), for the words “transported by railways, the railways shall”, the words “transported by railways or metro railway, the railways or metro railway shall” shall be substituted.
24. In the principal rules, in rule 159, -
- (i) in sub-rule (1), after the words “an order in”, the words and letter “Part A of” shall be inserted;
 - (ii) in sub-rule (5), after the words “person filing the objection,”, the words, letters and figures “reject the said application in Part B of **FORM GST DRC-22**, if not satisfied with the submission of the applicant or” shall be inserted.
25. In the principal rules, in **FORM GST CMP-02**, Table 5 and the entries relating thereto shall be substituted with the following table, namely: -

<i>“5. Category of Registered Person < Select from drop down>.</i>	
<i>B. (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government</i>	
<i>(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</i>	
<i>(iii) Any other supplier eligible for composition levy falling in section 10(1)</i>	
<i>C. Person eligible for Composition under section 10(2A)</i>	”.

26. In the principal rules, in **FORM GST CMP-04**, Table 5 and the entries relating thereto, the following table shall be substituted, namely: -

<i>“5. Category of Registered Person</i>	
<i>B. (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government</i>	
<i>(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</i>	
<i>(iii) Any other supplier eligible for composition levy falling in section 10(1)</i>	
<i>C. Person eligible for composition under section 10(2A)</i>	”.

27. In the principal rules, in **FORM GST CMP-08**, -

(i) for Table number 3 and entries relating thereto, the following table shall be substituted, namely: -

“(Amount in ₹in all tables)

Sl. No.	Description	Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	Outward supplies of Goods (including exempt supplies)					
(a)	Outward supplies of Services (including exempt supplies) but (excluding supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5))					
(b)	Outward supplies of Services made through an ECO, where the ECO is liable to pay tax under section 9(5).					
2	Inward supplies attracting reverse charge including import of services					
3	Tax payable (1+1(a)+2)					
4	Interest payable, if any					
5	Tax and interest paid					”;

(ii) under the heading “Instructions”, after serial number 3, the following serial numbers shall be inserted, namely: -

“3A. The taxpayer shall report outward supplies for the supply of goods (including exempt supplies) in the designated column (1).

3B. Outward supply of services, including exempt supply of services but excluding supplies of services made through an ECO, where ECO is liable to pay tax under section 9(5), shall be reported separately.in Table 1(a).

3C. Outward supplies of services where the electronic commerce operator (ECO) is liable to pay tax under section 9(5), shall be reported separately in Table 1(b). Composition taxpayers are not required to discharge tax liability on such supplies; however, these supplies shall be included in the calculation of their annual aggregate turnover for compliance and reporting purposes.”.

28. In the principal rules, for the **FORM GST REG-01**, the following shall be substituted, namely: -

“**FORM GST REG-01**[See rules 8(1), 9A, 14A and 14B]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –A

State / UT -

District -

(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)		
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