



सं. एफ-19/जीएसटी/2019-20/भाग-1/फिन/जीएसटी_86

दिनांक: - 18.10.2019

जीएसटी अनुभाग

May please find enclosed Notification no. 49/2019- Central Tax dated 09.10.2019 issued by Ministry of Finance vide which amendment has done in Rule 36 of CGST Rules i.e. Documentary requirements and conditions for claiming input tax credit by inserting a new sub rule (4) with regards to the restrictions in availment of ITC, in case of failure of supplier in uploading GSTR. The sub rule inserted read as under:-

"Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37."

In view of above amendment following instructions may be adhered:-

- Invoices or Debit Notes, in respect of which concerned FCI office is claiming ITC should be reflected in the GSTR 2A details of concerned GSTIN of FCI office.
- In case same is not reflected, the vendor may be asked to file those invoices in their GSTR-1 return against concerned GSTIN of FCI office so that same may be reflected in GSTR 2A details of concerned GSTIN of FCI office, for claiming ITC.

This is for your information and necessary compliance.

संलग्न : यथोपरी।

(सौरभ नितिन)

उप महाप्रबंधक(वित्त)

वितरण:

1. कार्यकारी निदेशक, आंचलिक कार्यालय (उत्तर/दक्षिण/पूर्व/पश्चिम/उत्तर-पूर्व), भा. खा. नि.;
2. सभी महाप्रबंधक(क्षेत्र), भा. खा. नि./ उप महाप्रबंधक (क्षेत्र), मणिपुर;
3. महाप्रबंधक (एफ एंड ए) / उप महाप्रबंधक (एफ एंड ए), जेडओ / आरओ, भा. खा. नि.;
4. सभी मंडल प्रबंधक, भा. खा. नि., मंडल कार्यालय;
5. निदेशक (खाद्य सुरक्षा संस्थान), भा. खा. नि., गुरुग्राम;
6. सभी कार्यकारी निदेशक, भा. खा. नि., मुख्यालय, नई दिल्ली;
7. पीएस से सीएमडी; भा. खा. नि., मुख्यालय, नई दिल्ली;
8. सहायक महाप्रबंधक(बिल्स), भा. खा. नि., मुख्यालय, नई दिल्ली;
9. महाप्रबंधक (आईटी), भा. खा. नि., मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
10. महाप्रबंधक (हिन्दी सेल), भा. खा. नि., मुख्यालय..... कंटेंट को हिन्दी में परिवर्तित करने के लिए।