



Deepali Mehta

Notifications: Notification No 12/2024 dated 10.07.2024: Amendment to CGST Rules: Registration: Rule 8: Every registration application who has not opted for Aadhaar authentication have to do their KYC at the facilitation centers notified by the commissioner along with verification of original documents uploaded in the registration. Earlier process was for those applications who were identified on the common portal, based on data analysis and risk parameters Rule 21 – Registration is liable to be cancelled: (f) if the details of outward supplies furnished in GSTR1 & GSTR1A is in excess of details furnished in GSTR3B for one or more Tax Periods. (ga) New clause added - violates the provisions of third or fourth proviso to sub-rule (1) of rule 23. Rule 23 is related to revocation of cancellation of registration relating to furnish.....