

**<sup>1</sup>[Rule 64 : Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India**

Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base 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 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.]

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<sup>1</sup> Rule 64 substituted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023. Earlier to substitution it read as under:

**“Rule 64 : Form and manner of submission of return by persons providing online information and database access or retrieval services**

Every registered person providing online information and data base access or retrieval services from a place outside India to a <sup>A</sup>[non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to] a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.”

- A. The words “person in India other than” substituted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.