

Central Goods & Services Tax Rules, 2017

Rule 66 : Form and manner of submission of return by a person required to deduct tax at source

- (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7**¹ [, on or before the tenth day of the month succeeding the calendar month,] electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.
 - (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the ²[deductees] on the common portal after ³[****] filing of **FORM GSTR-7**⁴ [for claiming the amount of tax deducted in his electronic cash ledger after validation].
 - (3) The certificate referred to in sub-section (3) of section 51 shall be made available electronically to the deductee on the common portal in **FORM GSTR-7A** on the basis of the return furnished under sub-rule (1).
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¹ Inserted by [Noti. No. 20/2024–Central Tax, dt. 08-10-20](#)²⁴ w.e.f. 01-11-2024.

² Substituted for "suppliers in **Part C** of **FORM GSTR-2A** and **FORM-GSTR- 4A**" by [Noti. No. 31/2019–Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

³ The words "the due date of" omitted by [Noti. No. 31/2019–Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

⁴ Inserted by [Noti. No. 31/2019–Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.