

**Central Goods & Services Tax Rules, 2017**

**Rule 75 : <sup>1</sup>[\*\*\*\*]**

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- 1** Rule 75 omitted by Noti. No. 19/2022–Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022. Earlier to omission it was read as,

**"Rule 75 : Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction**

- (1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in **FORM GST MIS-1** and the recipient electronically in **FORM GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.
- (2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.
- (3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.
- (4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

**Explanation-** For the purposes of this rule, it is hereby declared that –

- (i) rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier."