

Notification No. 09/2025 – Central Tax, issued by the Central Board of Indirect Taxes and Customs (CBIC) on **February 11, 2025**, specifies the enforcement dates for certain provisions of the **Central Goods and Services Tax (Amendment) Rules, 2024**. This notification, exercising powers under **Section 164 of the CGST Act, 2017**, delineates a phased implementation schedule for various rule amendments.

□ **Implementation Schedule**

The amendments are brought into effect in two phases:

Phase 1: Effective from February 11, 2025

The following rules of the CGST (Amendment) Rules, 2024, come into force:

- **Rule 2:** Pertains to definitions and preliminary provisions.
- **Rule 8:** Relates to the procedure for GST registration.
- **Rule 24:** Concerns the migration of existing taxpayers to the GST regime.
- **Rule 27:** Deals with the determination of the value of supply in certain cases. **Rule 32:** Specifies the determination of value in respect of certain supplies.
- **Rule 37:** Addresses the reversal of input tax credit in case of non-payment. **Rule 38:** Pertains to the claim of credit by a banking company or a financial institution.

These rules primarily focus on refining procedures related to GST registration, valuation of supplies, and input tax credit mechanisms.

Phase 2: Effective from April 1, 2025

The following rules are set to be enforced: **Rule 39:** Concerns the distribution of input tax credit by an Input Service Distributor (ISD). **Rule 40:** Relates to the claim of credit in special circumstances.

- **Rule 41:** Deals with the transfer of credit on sale, merger, amalgamation, lease, or transfer of a business.
- **Rule 42:** Specifies the manner of determination of input tax credit in respect of inputs or input services and reversal thereof.
- **Rule 43:** Pertains to the manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.
- **Rule 44:** Addresses the manner of reversal of credit under special circumstances.
- **Rule 45:** Concerns the conditions and restrictions in respect of inputs and capital goods sent to the job worker.
- **Rule 46:** Specifies the contents of a tax invoice.
- **Rule 47:** Deals with the time limit for issuing tax invoices.

- **Rule 48:** Pertains to the manner of issuing invoices in certain cases.
- **Rule 49:** Relates to the issuance of a bill of supply.
- **Rule 50:** Concerns the issuance of a receipt voucher.
- **Rule 51:** Deals with the issuance of a refund voucher.
- **Rule 52:** Pertains to the issuance of a payment voucher.
- **Rule 53:** Specifies the contents of a revised tax invoice and credit or debit notes.
- **Rule 54:** Relates to tax invoices in special cases.
- **Rule 55:** Concerns the transportation of goods without the issue of an invoice.
- **Rule 56:** Deals with the maintenance of accounts by registered persons.
- **Rule 57:** Specifies the generation and maintenance of electronic records.
- **Rule 58:** Pertains to the records to be maintained by the owner or operator of a warehouse or godown and transporters.
- **Rule 59:** Concerns the furnishing of details of outward supplies.
- **Rule 60:** Deals with the furnishing of details of inward supplies.
- **Rule 61:** Specifies the manner of furnishing returns.
- **Rule 62:** Relates to the furnishing of returns by composition suppliers.
- **Rule 63:** Pertains to the furnishing of returns by non-resident taxable persons.
- **Rule 64:** Deals with the furnishing of returns by persons supplying online information and database access or retrieval services from outside India to unregistered persons in India.
- **Rule 65:** Concerns the furnishing of returns by Input Service Distributors.
- **Rule 66:** Specifies the furnishing of details of tax deducted at source.
- **Rule 67:** Deals with the furnishing of details of tax collected at source.
- **Rule 68:** Pertains to the notice to non-filers of returns.
- **Rule 69:** Concerns the matching of details furnished by the e-commerce operator with the details furnished by the supplier.
- **Rule 70:** Deals with the matching of details furnished by the Input Service Distributor with the details furnished by the recipient.
- **Rule 71:** Specifies the final acceptance of the claim of input tax credit and communication thereof.
- **Rule 72:** Relates to the matching of details furnished by the recipient with the details furnished by the supplier.
- **Rule 73:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 74:** Pertains to the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 75:** Concerns the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 76:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 77:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 78:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 79:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 80:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.

- **Rule 81:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 82:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 83:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 84:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 85:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 86:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 87:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 88:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 89:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 90:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 91:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 92:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 93:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.
- **Rule 94:** Deals with the communication and rectification of discrepancies in returns.
- **Rule 95:** Specifies the final acceptance of the claim of reduction in output tax liability and communication thereof.
- **Rule 96:** Relates to the matching of details furnished by the supplier with the details furnished by the recipient.