CHAPTER—
ACCOUNTS AND RECORDS

1. Maintenance of accounts by registered persons

(1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

(2) The account or records specified in sub-rule (1) shall be maintained separately for each activity including manufacturing, trading and provision of services, etc.

(3) Every registered person, other than a person paying tax under section 10, shall maintain accounts of stock in respect of each commodity received and supplied by him, and such account shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples and balance of stock including raw materials, finished goods, scrap and wastage thereof.

(4) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

(5) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9 of the Act), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit note, debit note, delivery challan issued or received during any tax period.

(6) Every registered person shall keep the particulars of:
   (a) names and complete addresses of suppliers from whom he has received the goods or services;
   (b) names and complete addresses of the persons to whom he has supplied the goods or services;
   (c) the complete addresses of the premises where the goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

(7) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule(6) without the cover of any valid documents, the proper officer shall determine the
amount of tax payable on such goods as if such goods have been supplied by the registered person.
(8) Every registered person shall keep the books of account at the principal place of business and at every related place(s) of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.

(9) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries shall be scored out under attestation and thereafter correct entry shall be recorded, and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

(10) Each volume of books of account maintained by the registered person shall be serially numbered.

(11) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.

(12) Every agent referred to in clause (5) of section 2 of the Act shall maintain accounts depicting the—
(a) particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately;
(b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
(c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
(d) details of accounts furnished to every principal; and
(e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

(13) Every registered person manufacturing goods shall maintain monthly production accounts, showing the quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.

(14) Every registered person supplying services shall maintain the accounts showing the quantitative details of goods used in the provision of each service, details of input services utilised and the services supplied.

(15) Every registered person executing works contract shall keep separate accounts for each works contract showing -
(a) the names and addresses of the persons on whose behalf the works contract is executed;
(b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
(c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of each works contract;
(d) the details of payment received in respect of each works contract; and
(e) the names and addresses of suppliers from whom he has received goods or services.

(16) The records under these rules may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.

(17) Accounts maintained by the registered person together with all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36of the Act and shall be kept at every related place of business mentioned in the certificate of registration.

(18) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of the such registered person and shall produce the details thereof as and when required by the proper officer.

(19) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law in force.

2. Generation and maintenance of electronic records

(1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within reasonable period of time.

(2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.

(3) The registered person shall also provide, on demand, an account of the audit trail and inter-linkages including the source document, whether paper or electronic, and the financial accounts, record layout, data dictionary and explanation for codes used and total number of records in each field along with sample copies of documents.
3. **Records to be maintained by owner or operator of godown or warehouse and transporters**

(1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the Common Portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrollment number shall be generated and communicated to the said person.

(2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union Territory.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(4) Subject to the provisions of rule 1, any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him and for each of his branches.

(5) Subject to the provisions of rule 1, every owner or operator of a warehouse or godown shall maintain books of accounts, with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt, and disposal of such goods.

(6) The owner or the operator of the godown shall store the goods in such manner that they can be identified item wise and owner wise and shall facilitate any physical verification or inspection by the proper officer on demand.

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