

¹[Rule 163 : Consent based sharing of information

- (1) Where a registered person opts to share the information furnished in –
- (a) **FORM GST REG-01** as amended from time to time;
 - (b) return in **FORM GSTR-3B** for certain tax periods;
 - (c) **FORM GSTR-1** ²[, as amended in **FORM GSTR-1A** if any,] for certain tax periods, pertaining to invoices, debit notes and credit notes issued by him, as amended from time to time,
- with a system referred to in sub-section (1) of section 158A (hereinafter referred to as “requesting system”), the requesting system shall obtain the consent of the said registered person for sharing of such information and shall communicate the consent along with the details of the tax periods, where applicable, to the common portal.
- (2) The registered person shall give his consent for sharing of information under clause (c) of sub-rule (1) only after he has obtained the consent of all the recipients, to whom he has issued the invoice, credit notes and debit notes during the said tax periods, for sharing such information with the requesting system and where he provides his consent, the consent of such recipients shall be deemed to have been obtained.
- (3) The common portal shall communicate the information referred to in sub-rule (1) with the requesting system on receipt from the said system-
- (a) the consent of the said registered person, and
 - (b) the details of the tax periods or the recipients, as the case may be, in respect of which the information is required.].
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¹ Rule 163 inserted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 01-10-2023.

² Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.