कानूनों, विधेयकों और राजस्व वादों का विवरण निर्देशन द्वारा वार्षिक नियम द्वारा प्रकाशित होता है।

2. रजिस्ट्रीकरण— व्यक्तियों के उक्त वर्ग को, आईआईएस/आरपी का नियुक्ति की तिथि से प्रभावी निर्मित्त को दूरी वे रजिस्ट्री करें।

3. विवरण— व्यक्तियों का उक्त वर्ग में सूचीबद्ध करके प्रकाशित हो सकता है।

4. इनपुट कर प्रमाण— (1) व्यक्तियों का उक्त वर्ग, अपनी प्रतिशत विवरण में, उक्त अधिनियम का धारा 16 की उपधारा (4) तथा हरियाणा लाइन के नियम, 2017 (जिन्हें, इसके पश्चात, उक्त नियम कहा गया है) के नियम 36 के उपनियम (4) के उपकरण के लिये, उक्त अधिनियम के अधीन V तथा उसके अधीन बनाए गए नियमों की दृष्टि से, अग्रिमार्थ, आईआईएस/आरपी के रूप में उसकी नियुक्ति से प्रारंभ किए हुए, भूमिका नीति को, किन्तु भूमिका रजिस्ट्रीकृत व्यक्तियों के लाइन और सेवा का प्रयोग संख्या रखते हैं, लाइन के सेवाओं का धारा 40 के अधीन पहली विवरण दायर करें।
In exercise of the powers conferred by section 148 of the Haryana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the provisions of sub-section (4) of section 16 of the said Act and rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Haryana Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

2. Registration.- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. Return.- The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. Input tax credit.- (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Haryana Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.
5. Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.- For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and “resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016).

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