

## CENTRAL GST

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CBIC vide notification 32/2021-CT dated 29th August, 2021 has amended following CGST Rules:

- Fourth proviso to Rule 26(1) – Extension is granted to the persons registered under The Companies Act, 2013 to furnish the return u/s 39 in Form GSTR-3B and details of outward supplies u/s 37 in Form GSTR-1 or furnishing invoices details using IFF, verified by way of electronic verification code (EVC) instead of signing digitally by a DSC till 31st October, 2021. No assessee registered under companies Act, 2013 shall be allowed to file GSTR 3B, GSTR 1 or IFF using EVC W.e.f. 1st Nov, 2021.
- Fifth Proviso to Rule 138E –New proviso has been inserted retrospectively w.e.f. 1st May,2021 to provide that restriction for generation of E-way bill shall not apply during the period from 1st May,2021 till 18th August, 2021 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, has not been furnished for the period March,2021 to May,2021.
- FORM GST ASMT 14 (Show cause Notice for assessment under section 63) has been amended to incorporate few changes therein viz. Address, vide order number etc.

CBIC vide notification 33/2021-CT dated 29th August, 2021 has extended due date of amnesty scheme from 31st August, 2021 to 30th November, 2021 for filing FORM GSTR 3B along with reduced late fees.

CBIC vide notification 34/2021-CT dated 29th August, 2021 has extended the time limit for filing of application for revocation of cancellation of registration to 30th September, 2021, where due date for filing such application falls between 1st March, 2020 to 31st August, 2021, in cases where registration has been cancelled under section 29(b) & 29(c) the CGST Act.

CBIC vide circular number 158/14/2021-GST dated 6th Sept, 2021 has issued various clarifications regarding extension of time limit to apply for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021.