



**NOTIFICATION NO. 21/2019 - CENTRAL TAX [F.NO.20/06/16/2018-GST],
DATED 23-4-2019 [UPDATED]**

[As Amended by Notification No. 34/2019 - Central Tax [F. No. 20/06/16/2018-Gst], dated 18-7 2019, Notification No. 35/2019 - Central Tax [F. No. 20/06/16/2018-Gst (Pt. I)], dated 29-7 2019, Notification No. 50/2019 - Central Tax [F. No. 20/06/07/2019-Gst], dated 24-10-2019, Notification No. 12/2020 - Central Tax [F. No. 20/06/03/2020-Gst], dated 21-3-2020, Notification No. 34/2020 - Central Tax [F.No.20/06/04/2020-Gst], dated 3-4-2020, Notification No. 59/2020 - Central Tax [F.No.20/01/09/2019-Gst], dated 13-7-2020, Notification No. 64/2020 - Central Tax [F.No.Cbes-20/06/07/2019-Gst], dated 31-8-2020 and Notification No. 10/2021 - Central Tax [F.No.Cbec-20/06/08/2020-Gst], dated 1-5-2021, Notification No. 25/2021 - Central Tax [G.S.R. 369(E)/F.No.Cbic-20001/5/2021], dated 1-6-2021, Notification No. 11/2022-Central Tax [F.No. Cbic-20001/12/2022-Gst], dated 5-7-2022]

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189 , dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter:

¹[Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08, for the quarter April 2019 to June 2019, or part thereof, shall be the ² [31st day of August 2019]:]

³[Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08, for the quarter July 2019 to September 2019, or part thereof, shall be the 22nd day of October 2019:]

⁴[Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20:]

¹ Inserted by Notification No. 34/2019 - Central Tax [F. No. 20/06/16/2018-GST], Dated 18-7-2019.

² Substituted for "31st day of July 2019" by Notification No. 35/2019 - Central Tax [F. No. 20/06/16/2018-GST (Pt. I)], Dated 29-7-2019.

³ Inserted by Notification No. 50/2019 - Central Tax [F. No. 20/06/07/2019-GST], Dated 24-10-2019, w.r.ef. 18-10-2019.

⁴ Inserted by Notification No. 12/2020 - Central Tax [F. No. 20/06/03/2020-GST], Dated 21-3-2020, w.e.f. 21-3-2020.

⁵[Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, for the quarter ending 31st March 2020, till the 7th day of July 2020.]

⁶[Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017 for the quarter ending 30th June 2022 till the 31st day of July 2022.]

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year:

⁷[Provided that the said persons shall furnish the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March 2020, till the ⁸ [31st day of October 2020].:]

⁹[Provided further that the said persons shall furnish the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March 2021, upto the ¹⁰ [31stday of July 2021].:]

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.

⁵ Inserted by Notification No. 34/2020 - Central Tax [F.No.20/06/04/2020-GST], Dated 3-4-2020, w.e.f. 3-4-2020.

⁶ Inserted by Notification No. 11/2022-Central Tax [F.No. CBIC-20001/12/2022-GST], Dated 5-7-2022, w.e.f. 5-7-2022.

⁷ Inserted by Notification No. 34/2020 - Central Tax [F.No.20/06/04/2020-GST], Dated 3-4-2020, w.e.f. 3-4-2020.

⁸ Substituted for "31st day of August, 2020" by Notification No. 64/2020 - Central Tax [F.No.CBEC-20/06/07/2019-GST], Dated 31-8-2020, w.e.f. 31-8-2020.

⁹ Inserted by Notification No. 10/2021 - Central Tax [F.No. 20/06/08/2020-GST], Dated 1-5-2021, w.r.e.f. 30-4-2021.

¹⁰ Substituted for "31st day of May, 2021" by Notification No. 25/2021 - Central Tax [G.S.R. 369(E)/F.NO.CBIC-20001/5/2021], Dated 1-6-2021, w.r.e.f. 31-5-2021.