

Significant Notifications and Circulars issued in GST and Customs from 16th August, 2021 to 15th September, 2021

GST

I. Notifications

1. Amendments in CGST Rules, 2017

The CGST Rules, 2017 have been amended vide [Notification No. 32/2021- Central Tax dated, 29th August, 2021](#) as under:

(i) **Amendment in rule 26 (Method of Authentication):** The facility extended to Companies to furnish the return in Form GSTR-3B and the details of outward supplies in Form GSTR-1/IFF, verified through EVC instead of DSC during the period 27th April 2021 to 31st August 2021, has now been extended till 31st October 2021. Thus, the companies can now furnish Form GSTR-3B & GSTR-1/IFF through EVC till 31st October 2021. However, with effect from 1st November 2021, all the provisos of rule 26 shall be omitted.

(ii) **Fourth proviso to be inserted in Rule 138E (Restriction on furnishing of information in PART A of Form GST EWB-01)**

Restriction on furnishing of information in PART A of Form GST EWB-01 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, as the case may be, has not been furnished for the period March, 2021 to May, 2021. The amendment has become effective retrospectively from May 1, 2021.

(iii) **Form GST ASMT-14- Show cause notice for assessment under section 63**

In Form GST ASMT-14, after the words, “*with effect from -----*”, the words, “*vide Order Reference No. -----, dated -----*” have been inserted.

Further, the words, “*for conducting business without registration despite being liable for registration*” have been omitted and after the word “*Designation*”, the word “*Address*” has been inserted.

2. Extension of Amnesty Scheme

The late fee Amnesty Scheme for GSTR-3B has been extended till **30th November, 2021** vide [Notification No. 33/2021 – Central Tax dated 29th August 2021.](#)

3. Timeline extended for filing of application for revocation of cancellation of registration

The CBIC vide [Notification No. 34/2021 – Central Tax dated 29th August 2021](#) has extended the last date of filing application for revocation of cancellation of registration till **September 30, 2021** where the time limit for making an application of revocation of cancellation of registration (30 days) falls during the period between March 01, 2020 and August 31, 2021 and registration has been cancelled on account of non-furnishing of returns by a composition tax payer and any other tax payer for three consecutive tax periods and a continuous period of six months respectively.

II. Circulars

Clarification regarding extension of time limit for revocation of cancellation of registration in view of Notification No. 34/2021-Central Tax dated 29th August, 2021

The Board vide [Circular No. 158/14/2021-GST dated 6th September, 2021](#) has clarified the various issues relating to the extension of timelines for application for revocation of registration. It has been clarified that [Notification No. 34/2021 – CT dated 29th August, 2021](#) would be applicable in the following manner:




- (i) **Application for revocation of cancellation of registration has not been filed by the taxpayer:** In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.
- (ii) **Application for revocation of cancellation of registration has already been filed and which are pending with the proper officer:** In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.
- (iii) **Application for revocation of cancellation of registration was filed but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection:** In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.
- (iv) **Application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority:** In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.
- (v) **Application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer:** In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

With effect from 1st January, 2021, a proviso has been inserted in section 30(1) of the CGST Act, 2021 which provides for extension of the time limit by 30 days by Additional/Joint Commission and another 30 days by the Commissioner.

The issue as to whether the due date has been extended in respect of initial period of 30 days for filing of application [in cases where registration has been cancelled under clause (b) or clause (c) of section 29(2)] under section 30(1) or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021 has been clarified as under:

- (i) **Where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020:** In such cases, there is no provision available to extend the said time period of 30 days under section 30 of the Act and the time limit applicable here would be 30th September, 2021 only.
- (ii) **Where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st**

January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

-  Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.
-  Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.
-  Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

CUSTOMS

Notifications

- 1. Exemption of customs duty and health cess on import of oxygen, oxygen related equipment and COVID-19 vaccines stands extended till 30th September, 2021**

[Notification No. 41/2021-Customs dated 30th August, 2021](#) has amended *[Notification No. 28/2021-Customs dated 24th April, 2021](#)* to extend the exemption from customs duty and health cess on oxygen, oxygen related equipment and COVID-19 vaccines from 31st August, 2021 to 30th September, 2021.