

GOODS & SERVICES TAX / IDT UPDATE - 111

Extension of due date for compliances and actions in respect of anti-profiteering proceedings under GST till 31.03.2021

The Central Government vide [Notification No. 91/2020- Central Tax dated 14th December 2020](#) has further **amended** [Notification No. 35/2020-Central Tax dated 03.04.2020](#) to **extend the time limit for completion or compliance** of any action, **by any authority, specified in, or prescribed or notified under section 171, i.e. anti-profiteering proceedings**, which falls during the period from the 20th day of March, 2020 to the 30th day of March, 2021" **till 31st day of March, 2021.**

[Notification No. 91/2020- Central Tax dated 14th December, 2020]

Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021

The CBIC vide [Circular No.144/14/2020- GST dated 15th December, 2020](#) has decided to give waiver from recording of UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from April 2020 to March 2021, subject to the condition that the copies of such invoices are attested by the authorized representative of the UIN entity and the same is submitted to the jurisdictional officer.

[Circular No. 144/14/2020- GST dated 15th December, 2020]

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