

GOODS & SERVICES TAX / IDT UPDATE- 131

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.

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