The Government has announced certain relaxations in filing of returns and other GST related compliances by taxpayers, on account of the prevailing COVID pandemic. To know more about the same, please click the following links:

• Waiver of interest and late fee to normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers, for the tax periods of March and April, 2021: https://www.gst.gov.in/newsandupdates/read/468

• Extension in dates for filing of GSTR-1, IFF, ITC-04 and returns by Composition, NRTP, ISD, TDS & TCS Taxpayers: <u>https://www.gst.gov.in/newsandupdates/read/469</u>

Generation of Form GSTR-2B for April
2021: <u>https://www.gst.gov.in/newsandupdates/read/473</u>

• Taxpayers registered under the Companies Act, 2013, can now file their Form GSTR-1 and Form GSTR-3B with EVC, apart from filing it with DSC, till  $31^{st}$  May, 2021, as notified by the Government.