

- In terms of Notification No 30/2021-CT, dated 30th July, 2021, the earlier requirement of certification by auditor in the Reconciliation Statement filed in Form GSTR-9C has now been removed w.e.f. FY 2020-21 onwards. The same can now be filed by the taxpayers on the Portal on self-certification basis.
- Necessary changes have also been made in the offline tool and the same has been made available on the Portal under **Downloads**.