



Updates

**August
2021**

Highlights



Updates

August, 2021

Central

State

Tax Notifications

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New Functionalities in GSTN Portal

Tax Notifications

Sl No	Subject	Central Tax Notification	State Tax Notification
1.	CGST (Seventh Amendment) Rules, 2021 in respect of the following:	32/2021-CT, dt. 29-08-2021	----

Amendment in fourth proviso to Rule 26(1):

- ✓ Provision to allow the **option** to furnish return in Form GSTR 3B & details of outward supplies in Form GSTR 1 verified **through EVC** (electronic verification code) during the period 27.04.2021 to 31.10.2021 to a registered person who is registered under the Companies Act, 2013 (18 of 2013)
- ✓ Omissions of all the provisos to the rule to rule 26(1) w.e.f. 01-11-2021 [i.e. to permanently allow the said option of filing through EVC to the aforesaid class of registered person w.e.f. 01.11.2021 instead of providing periodical reliefs]

Insertion of new Proviso after the 4th Proviso to Rule 138E :-

The restriction on furnishing of information in Part A of FORM GST EWB-01 **shall not apply from 01-05-2021 to 18-08-2021** 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**

- ✓ **Amendments** in the format of **FORM GST ASMT-14**

Tax Notifications (contd...)

SI No	Subject	Central Tax Notification	State Tax Notification
2.	Extension of the Amnesty Scheme of late fee for delayed filing of FORM GSTR-3B till 30.11.2021:	33/2021-CT, dt. 29-08-2021	----

Month/ Quarter	Taxpayers' Category	Condition for waiver of late fee
July 2017 to April 2021	All taxpayers	<ul style="list-style-type: none"> ❖ Maximum Rs.500/- under each of the CGST/SGST Act. ❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil. <p>Return is required to be furnished in FORM GSTR-3B within 01.06.2021 – 30.11.2021 to avail of the scheme.</p>

3.	The time limit for making an application of revocation of cancellation of registration which falls during the period from 01-03-2020 to 31-08-2021 by any person whose registration has been cancelled for non-furnishing of returns in accordance with section 29(2)(b)/(c) of the CGST/ WBGST Act shall be extended till 30.09.2021.	34/2021-CT, dt. 29-08-2021	----
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New Functionalities in GSTN Portal

For details:-<https://www.gst.gov.in/newsandupdates>

BACK OFFICE

❖ Giving Appeal effect for NRTP & Casual Taxpayers cancelled suo-moto:

- A functionality has been developed for Tax Officials to give effect to orders passed by the Appellate Authority in case of Non Resident Taxable Persons/Casual taxpayers whose registration was cancelled suo-moto.

Thank
you



Image courtesy:
<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.