

List of WBGST Tax Notifications vis-a vis Central Notification with Subject
[Updated till 31.01.2022]

Tax Notifications

2017

| Sl. No. | Central Notification No. & Date | WBGST Notification No. & Date | Subject |
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| 1. | 01/2017 – Central Tax– 19.06.2017 | 1067-FT – 21.06.2017 | Seeks to appoint 22.06.2017 as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22 ,23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the GST Ordinance/Act. |
| 2. | 02/2017 – Central Tax– 19.06.2017 | 1072-FT – 21.06.2017 | Appointment of classes of officers for carrying out the purposes of the GST Ordinance/Act. |
| 2.1 | N.A. | 1719-FT– 22.09.2017 | Amendment to Notification No. 1072-F.T. changing designation of State Tax Officer to Assistant Commissioner of State Tax , and Assistant State Tax Officer to State Tax Officer. |
| 3. | 03/2017 – Central Tax– 19.06.2017 | 1068-FT – 21.06.2017 | GST Rules, 2017 Chapter I to Chapter III containing Preliminary, Composition rules, Registration rules and forms under Composition and Registration rules. |
| 4. | 04/2017 – Central Tax– 19.06.2017 | 1069-FT – 21.06.2017 | To notify www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill. |
| 5. | 05/2017 – Central Tax– 19.06.2017 | 1070-FT – 21.06.2017 | To specify persons who are only engaged in making supplies of taxable goods or services or both, the total of which is liable to paid by the recipient of such supplies on Reverse Charge Mechanism (RCM) under section 9(3) as the category of persons exempted from obtaining registration. |
| 6. | 06/2017 – Central Tax– 19.06.2017 | 1071-FT – 21.06.2017 | To notify Aadhaar based Electronic Verification (EVC) and Bank account based One Time Password (OTP) as the modes of verification. |
| 7. | 07/2017 – Central Tax– 27.06.2017 | 1150-FT – 29.06.2017 | GST (First Amendment) Rules, 2017 incorporating amendments to rules 21, 24, 26 etc. w. e. f. 22.06.2017. |
| 8. | 08/2017 – Central Tax– 27.06.2017 | 1142-FT – 28.06.2017& 2318-FT– 29.12.2017 | To prescribe Turnover limit for Composition levy up to rupees 75 lakh, to specify rates under composition levy and to debar manufacturers of ice cream, pan masala and tobacco products certain to opt under composition. |

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| 9. | 09/2017 – Central Tax– 28.06.2017 | 1124-FT – 28.06.2017 | Seeks to appoint 01.07.2017 as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to section 42(9), 43 except the proviso to section 43(9), 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the Ordinance/Act. |
| 10. | 10/2017 – Central Tax– 28.06.2017 | 1151-FT – 29.06.2017 | GST (Second Amendment) Rules, 2017 inserting Chapter IV to Chapter XVI and forms thereunder. |
| 11. | 11/2017 – Central Tax– 28.06.2017 | 1154-FT – 29.06.2017 | Amendment of Verification mode notification to substitute EVC through net banking and EVC through common portal as verification mode in lieu of Bank account based OTP. |
| 12. | 12/2017 – Central Tax– 28.06.2017 | 1152-FT – 29.06.2017 | To notify the digits of HSN Code to be mentioned in the tax invoice: – annual turnover up to 1.5 crore– NIL, 1.5 -5 crore-2 and above 5 crore- 4. |
| 13. | 13/2017 – Central Tax– 28.06.2017 | 1153-FT – 29.06.2017 | To specify interest rates under section 50(1) – 18%, section 50(3) – 24%, section 54(12) – 6%, section 56- 6% and proviso to section 56- 9%. |
| 14. | 14/2017 – Central Tax– 01.07.2017 | 1078-FT – 21.06.2017 | Territorial jurisdictions of different charges, circles etc. under GST. |
| 15. | 15/2017 – Central Tax– 01.07.2017 | 1221-FT – 06.07.2017 | GST (Third Amendment) Rules, 2017 inserting Chapter XVII to Chapter XIX containing rules relating to Inspection, search and seizure, Demands and Recovery, Offences and Penalties , and forms thereunder. |
| 16. | 16/2017 – Central Tax– 01.07.2017 | N.A. | Conditions of LUT for export without payment of tax [T.C. No. 7/2017 – 19.07.2017]. |
| 17. | 17/2017 – Central Tax– 29.07.2017 | 1385-FT – 01.08.2017 | GST (Fourth Amendment) Rules, 2017 substituting rule 34 and amending rules 24(4), 44, 46 etc. |
| 18. | 18/2017 – Central Tax– 08.08.2017 | 01–C.T./GST – 08.08.2017 | Date Extension of GSTR 1 for July & August, 2017. |
| 19. | 19/2017 – Central Tax– 08.08.2017 | 02–C.T./GST – 08.08.2017 | Date Extension of GSTR 2 for July & August, 2017. |
| 20. | 20/2017 – Central Tax– 08.08.2017 | 03–C.T./GST – 08.08.2017 | Date Extension of GSTR 3 for July & August, 2017. |
| 21. | 21/2017 – Central Tax– 08.08.2017 | 04–C.T./GST – 08.08.2017 | Introduction of date for filing of GSTR-3B for months of July & August, 2017 till 20.08.2017 and 20.09.2017 respectively. |

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| 22. | 22/2017 – Central Tax– 17.08.2017 | 1456-FT – 17.08.2017 | GST (Fifth Amendment) Rules, 2017 amending rules 40(1), 87 etc. and substituting FORM GST REG-13. |
| 23. | 23/2017 – Central Tax– 17.08.2017 | 05–C.T./GST – 17.08.2017 | Date and conditions for filing GSTR- 3B for the month of July, 2017 extending date of furnishing GSTR-3B up to 28.08.2017 for persons opting to file FORM GST TRAN-1. |
| 24. | 24/2017 – Central Tax– 21.08.2017 | 06–C.T./GST – 21.08.2017 | Further extension of date of filing of GSTR-3B and payment of tax for July, 2017 till 25.08.2017. |
| 25. | 25/2017 – Central Tax– 28.08.2017 | N.A. | Extension of time period for filing of details in FORM GSTR-5A for month of July, 2017. |
| 26. | 26/2017 – Central Tax– 28.08.2017 | 07–C.T./GST – 28.08.2017 | Extension of the time limit for ISD return for the months of July, 2017 and August, 2017 till 08.09.2017 and 23.09.2017 respectively. |
| 27. | 27/2017 – Central Tax– 30.08.2017 | 1568-FT – 30.08.2017 | GST (Sixth Amendment) Rules, 2017 substituting rule122 to 126, and 137 relating to provisions of Anti profiteering, 138 regarding e-waybill , and introducing rules 138A to 138D. |
| 27.1 | N.A. | 2275-FT – 21.12.2017 | Corrigendum to Notifications No. 1151-F.T. dated 28.06.2017 and No. 1568-F.T. dated30.08.2017. |
| 28. | 28/2017 – Central Tax– 01.09.2017 | 1591-FT – 04.09.2017 | Waiver of late fee for GSTR 3B for July, 2017. |
| 29. | 29/2017 – Central Tax– 05.09.2017 | 08–C.T./GST – 05.09.2017 | Extension of due dates for furnishing details/Return for the months of July & August, 2017. |
| 30. | 30/2017 – Central Tax– 11.09.2017 | 09–C.T./GST – 11.09.2017 | Further Extension of time for furnishing details/Return for the month of July, 2017. |
| 31. | 31/2017 – Central Tax– 11.09.2017 | 10–C.T./GST – 11.09.2017 | Extension of time limit for filing of GSTR-6 for July, 2017. |
| 32. | 32/2017 – Central Tax– 15.09.2017 | 1642-FT – 15.09.2017 | Granting exemption to a casual taxable person making taxable supplies of handicraft goods and a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration if his all India turnover does not exceed rupees twenty lakh. . |
| 33. | 33/2017 – Central Tax– 15.09.2017 | 1665-FT – 18.09.2017 | Seeks to appoint 18.09.2017 as the date on which section 51(1) shall come into force for registration of certain persons liable to deduct tax at source. |
| 34. | 34/2017 – Central Tax– | 1656-FT – 18.09.2017 | GST (Seventh Amendment) Rules, 2017 inserting sub-rule (3A) of rule 3 and inserting a new rule 120A |

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| | 15.09.2017 | | for revision of FORM GST TRAN-1 submitted earlier. |
| 35. | 35/2017 – Central Tax– 15.09.2017 | 11–C.T./GST – 18.09.2017 | To specify the dates of furnishing GSTR-3B for the months of August, 2017 to December, 2017. |
| 36. | 36/2017 – Central Tax– 29.09.2017 | 1763-FT– 10.10.2017 | GST (Eighth Amendment) Rules, 2017 incorporating heading of rule 120A, and amending rules 118, 119, 120 etc. |
| 37. | 37/2017 – 04.10.2017 | N.A. | Notification on extension of facility of LUT to all exporters. [T.C. No. 10/2017 – 11.10.2017] |
| 38. | N.A. | 1157-FT – 30.06.2017 | Constitution of West Bengal Authority for Advance Ruling. |
| 39. | N.A. | 1158-FT – 30.06.2017 | Constitution of West Bengal Appellate Authority for Advance Ruling. |
| 40. | N.A. | 1637-FT – 14.09.2017 | Appointment of member of West Bengal Authority for Advance Ruling. |
| 41. | N.A. | 1638-FT – 14.09.2017 | Appointment of member of West Bengal Appellate Authority for Advance Ruling. |
| 42. | N.A. | 1639-FT – 14.09.2017 | Constitution the West Bengal Screening Committee on anti-profiteering. |
| 43. | 38/2017 – Central Tax– 13.10.2017 | 1790-FT – 13.10.2017 | Seeks to amend notification no. 1642-F.T.(32/2017-C.T.) dated 15.09.2017 so as to add certain items to the list of “handicrafts goods”. |
| 44. | 39/2017 – Central Tax– 13.10.2017 | 1791-FT – 13.10.2017 | Seeks to cross-empower Central/State Tax officers for processing and grant of refund. |
| 45. | 40/2017 – Central Tax– 13.10.2017 | 1792-FT – 13.10.2017 | Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crore. |
| 46. | 41/2017 – Central Tax– 13.10.2017 | 12–C.T./GST – 13.10.2017 | Seeks to extend the time limit for filing of FORM GSTR-4 for the quarter July to September, 2017 till 15.11.2017. |
| 47. | 42/2017 – 13.10.2017 | N.A. | Seeks to extend the time limit for filing of FORM GSTR-5A. |
| 48. | 43/2017 – Central Tax– 13.10.2017 | 13–C.T./GST – 13.10.2017 | Seeks to extend the time limit for filing of FORM GSTR-6 for the months of July, August & September, 2017 till 15.11.2017. |
| 49. | 44/2017 – Central Tax– 13.10.2017 | 14–C.T./GST – 13.10.2017 | Seeks to extend the time limit for submission of FORM GST ITC-01 in relation to the months of July to September, 2017 till 31.10.2017. |
| 50. | 45/2017 – Central Tax– 13.10.2017 | 1793-FT – 13.10.2017 | Ninth amendment to GST Rules, 2017, substituting rule 3(3A) to allow a register person to opt for composition scheme on any date up to 31.03.2018. |

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| 51. | 46/2017 – Central Tax– 13.10.2017 | 1794-FT – 13.10.2017 | Seeks to amend notification No. 1142-F.T.(08/2017-C.T.) for increasing monetary limit of Composition Levy from rupees 75 lakh to one crore. |
| 52. | 47/2017 – Central Tax– 18.10.2017 | 1852-FT – 18.10.2017 | Tenth amendment to GST Rules, 2017, amending rule 89 and FORM GST RFD-01 to enable refund of input tax credit to deemed exporters. |
| 53. | 48/2017 – Central Tax– 18.10.2017 | 1853-FT – 18.10.2017 | Seeks to notify certain supplies as deemed exports. |
| 54. | 49/2017 – Central Tax– 18.10.2017 | 1854-FT – 18.10.2017 | Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the GST rules, 2017 |
| 55. | 50/2017 – Central Tax– 24.10.2017 | 1888-FT – 24.10.2017 | Seeks to waive late fee payable for delayed filing of FORM GSTR-3B for August, 2017 & September, 2017. |
| 56. | 51/2017 – Central Tax– 28.10.2017 | 1908-FT – 30.10.2017 | Eleventh Amendment to GST Rules, 2017 incorporating amendments to rule 96 and 96A. |
| 57. | 52/2017 – Central Tax– 28.10.2017 | 15–C.T./GST – 31.10.2017 | Seeks to extend the due date for submission of details in FORM GST-ITC-01 in relation to the months of July to September, 2017 till 30.11.2017. |
| 58. | 53/2017 – Central Tax– 28.10.2017 | 16–C.T./GST – 31.10.2017 | Seeks to extend the due date for submission of details in FORM GST-ITC-04 in respect of goods sent to job worker in the quarter July to September, 2017 till 30.11.2017. |
| 59. | 54/2017 – Central Tax– 28.10.2017 | 17–C.T./GST – 31.10.2017 | Seeks to extend the due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017. |
| 60. | 55/2017 – Central Tax– 15.11. 2017 | 2031-FT – 15.11.2017 | Twelfth amendment to WBGST Rules, 2017 introducing manual filing of application etc., appointment of Appellate Authority, form for manual application of refund etc. |
| 61. | 56/2017 – Central Tax– 15.11. 2017 | 18–C.T./GST – 15.11.2017 | Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018 by the 20th of the succeeding month. |
| 62. | 57/2017 – Central Tax– 15.11. 2017 | 2032-FT – 15.11.2017 | Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of less than Rs.1.5 crore. |
| 63. | 58/2017 – Central Tax– 15.11. 2017 | 19–C.T./GST – 15.11.2017 | Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crore. |
| 64. | 59/2017 – Central Tax– | 20–C.T./GST – 15.11.2017 | Seeks to extend the time limit for filing of FORM GSTR-4 for the quarter July to September, 2017 till |

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| | 15.11. 2017 | | 24.12.2017. |
| 65. | 60/2017 – Central Tax– 15.11. 2017 | 21–C.T./GST – 15.11.2017 | Seeks to extend the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, for the months of July to October, 2017 till 11.12.2017. |
| 66. | 61/2017 – Central Tax– 15.11. 2017 | N.A. | Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017(OIDAR) |
| 67. | 62/2017 – Central Tax– 15.11. 2017 | 22–C.T./GST – 15.11.2017 | Seeks to extend the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the month of July, 2017 till 31.12.2017. |
| 68. | 63/2017 – Central Tax– 15.11. 2017 | 23–C.T./GST – 15.11.2017 | Seeks to extend the due date for submission of details in FORM GST- ITC-04 in respect of goods sent to job worker in the quarter July to September, 2017 till 31.12.2017. |
| 69. | 64/2017 – Central Tax– 15.11. 2017 | 2033-FT – 15.11.2017 | Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards to 25 rupees per day. (In case of nil return filers, late fee is to be 10 rupees per day.) |
| 70. | 65/2017 – Central Tax– 15.11. 2017 | 2034 -FT – 15.11.2017 | Seeks to exempt suppliers of services through an e-commerce platform liable to collect tax at source under section 52 of the CGST/WBGST Act from obtaining compulsory registration under section 24(ix) of the Act provided their aggregate all India turnover does not exceed 20 lakh rupees. |
| 71. | 66/2017 – Central Tax– 15.11. 2017 | 2035-FT – 15.11.2017 | Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods. |
| 72. | 67/2017 – Central Tax– 21.12.2017 | 24–C.T./GST – 21.12.2017 | Extension of time limit for filing FORM GST ITC-01 for July to November, 2017 till 31.01.2018. |
| 73. | 68/2017 – Central Tax– 21.12.2017 | 25–C.T./GST – 21.12.2017 | Extension of time limit for filing FORM GSTR-5 for July to December, 2017 till 31.01.2018. |
| 74. | 69/2017 – Central Tax– 21.12.2017 | N.A. | Seeks to extend the time limit for filing FORM GSTR-5A. |
| 75. | 70/2017 – Central Tax– 21.12.2017 | 2274-FT – 21.12.2017 | Thirteenth Amendment to the WBGST Rules, 2017 containing substitution of some tables of FORM GSTR-1, FORM GST RFD-01 and FORM GST RFD-01A. |
| 76. | 71/2017 – Central Tax– 29.12.2017 | 2310-FT – 29.12.2017 | Extension of time for furnishing GSTR-1 for QE September, 2017, December, 2017 and March, 2017 for registered persons having turnover upto 1.5 |

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| 77. | 72/2017 – Central Tax– 29.12.2017 | 26–C.T./GST – 29.12.2017 | Extension of due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crore in supersession of notification No. 19 C.T./GST, dated the 15th November, 2017. |
| 78. | 73/2017 – Central Tax– 29.12.2017 | 2311-FT – 29.12.2017 | Waiver of certain amount of late fee payable by any registered person for failure to furnish Form GSTR-4 by the due date. |
| 79. | 74/2017 – Central Tax– 29.12.2017 | 2312-FT – 29.12.2017 | Appointment of the 1st day of February, 2018 as the effective date from which the provisions of serial number 2(viii) and 2(ix) of Notification No. 1568-F.T. dated 30.08.2017, shall come into force. |
| 80. | 75/2017 – Central Tax– 29.12.2017 | 2313-FT – 29.12.2017 | Fourteenth amendment to the WBGST Rules, 2017 containing substitution of refund rule 89(4), rule 95 and FORMs GST REG-10, GSRR-11 and GST RFD-10 etc. |

Tax Notifications

2018

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| 1. | 1/2018 – Central Tax– 01.01.2018 | 7-F.T. – 02.01.2018 | Seeks to further amend notification No.1142-F.T. dated 28.06.2017 (8/2017-CT) so as to prescribe effective rate of tax under composition scheme for manufacturers @ 0.5% on turnover in State and @0.5% of the taxable supplies of goods for other suppliers w. e. f. 01.01.2018. |
| 2. | 2/2018 – Central Tax– 20.01.2018 | 01/2018– C.T./GST– 24.01.2018 | Seeks to extend the last date of filing FORM GSTR-3B for December, 2017 till 22.01.2018. |
| 3. | 3/2018 – Central Tax– 23.01.2018 | 117- F.T. – 24.01.2018 | GST (First Amendment) Rules, 2018 containing amendment of rule 3(3A) regarding time for filing Form GST ITC-03 within 180 days, and rule 7 regarding rates under composition scheme, insertion of rule 31A relating to value of supply in case of lottery, gambling etc., further substitution of rule 138(e-way bill) etc. |
| 4. | 4/2018 – Central Tax– 23.01.2018 | 118- F.T. – 24.01.2018 | Reduction of late fee in case of delayed filing of FORM GSTR-1 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies). |
| 5. | 5/2018 – Central Tax– 23.01.2018 | 119 –F.T. – 24.01.2018 | Reduction of late fee in case of delayed filing of FORM GSTR-5 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies). |

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| 6. | 6/2018 – Central Tax– 23.01.2018 | 120- F.T. – 24.01.2018 | Reduction of late fee in case of delayed filing of FORM GSTR-5A from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies). |
| 7. | 7/2018 – Central Tax– 23.01.2018 | 121- F.T. – 24.01.2018 | Reduction of late fee in case of delayed filing of FORM GSTR-6 from Rs. 100 to Rs. 25 and Rs. 10 (for Nil outward supplies). |
| 8. | 8/2018 – Central Tax– 23.01.2018 | 02/2018– C.T./GST– 24.01.2018 | Extension of date for filing the return in FORM GSTR-6 for the months of July, 2017 to February, 2018 till 31.03.2018. |
| 9. | 9/2018 – Central Tax– 23.01.2018 | 122- F.T. – 24.01.2018 | Amendment of notification No. 1069-F.T. dated 21.06.2017 (4/2017-C.T. dated 19.06.2017) for notifying e-way bill website. |
| 10. | 10/2018 – Central Tax– 23.01.2018 | N.A. | Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund |
| 11. | 11/2018 – Central Tax– 02.02.2018 | 165-F.T. – 05.02.2018 | Seeks to postpone the coming into force of the e-waybill rules by rescinding Notification No. 2312-F.T. (74/2017-C.T.) dated 29.12.2017. |
| 12. | 12/2018 – Central Tax– 07.03.2018 | 281-F.T. – 07.03.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Second Amendment Rules, 2018 including E-way Bill Rules) |
| 13. | 13/2018– Central Tax– 07.03.2018 | 282- F.T.-Tax – 07.03.2018 | Rescinding notification No.06/2018-CT dated 23.01.2018/ 120-F.T. dated 24.01.2018, which reduced late fees on late filing of FORM GSTR-5A |
| 14. | 14/2018– Central Tax– 23.03.2018 | 355- F.T.-Tax – 23.03.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Third Amendment Rules, 2018) containing an explanation to rule 138 that the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place. |
| 15. | 15/2018– Central Tax– 23.03.2018 | 356 –F.T.-Tax – 23.03.2018 | Notifies 1st April, 2018 as the date from which e-way bill rule 138[except sub-rule (7)], rule 138A to rules 138D shall come into force. |
| 16. | 16/2018– Central Tax– 23.03.2018 | 04/2018– C.T./GST-Tax – 23.03.2018 | Seeks to prescribe that the due dates for filing the return in FORM GSTR- 3B for the months of April to June, 2018 shall be 20 th May, 2018, 20 th June, 2018 and 20 th July, 2018 respectively. |
| 17. | 17/2018– Central Tax– | 390- F.T.-Tax – 28.03.2018 | Seeks to prescribe that the due date for quarterly furnishing of FORM GSTR-1 for the quarter of April to June, 2018 for those taxpayers with aggregate |

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| | 28.03.2018 | | turnover of upto Rs.1.5crore shall be the 31 st July, 2018. |
| 18. | 18/2018– Central Tax– 28.03.2018 | 05/2018– C.T./GST-Tax – 28.03.2018 | Seeks to prescribe that the due dates for the furnishing of FORM GSTR-1for the Months of April, May and June, 2018 for those taxpayers with aggregate turnover of more than Rs.1.5 crores shall be the 31st May, 2018, 10th June, 2018 and 10th July, 2018 respectively. |
| 19. | 19/2018– Central Tax– 28.03.2018 | 06/2018– C.T./GST-Tax – 28.03.2018 | Extension of date for filing the return in FORM GSTR-6 for the months of July, 2017 to April, 2018 till the 31st May, 2018. |
| 20. | 20/2018– Central Tax– 28.03.2018 | N.A. | Extension of due date for filing of application for refund under section 55 by notified agencies till before the expiry of eighteen months from the last date of the quarter in which such supply was received. |
| 21. | 21/2018– Central Tax– 18.04.2018 | 518-F.T. – 18.04.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Fourth Amendment Rules, 2018) containing amendment of refund rule relating to refund on account of inverted duty structure and Consumer Welfare Fund. Format of Final Return in Form GSTR-10 is inserted and Form GST DRC-07 is substituted. |
| 22. | 22/2018– Central Tax– 14.05.2018 | 599-F.T. – 14.05.2018 | Waiver of late fee for late filing of GSTR-3B for the months of October, 2017 to April, 2018 by a registered person who submitted GST TRAN-1 by 27.12.2017 but failed to file such TRAN-1, subject to the conditions that he has filed TRAN-1 within 10.05.2018 and GSTR-3B for those periods within 31.05.2018. |
| 23. | 23/2018– Central Tax– 18.05.2018 | 09/2018– C.T./GST – 18.05.2018 | Extension of due date of filing GSTR-3B for the month of April, 2018 from 20.05.2018 to 22.05.2018. |
| 24. | 24/2018– Central Tax– 28.05.2018 | 10/2018– C.T./GST – 28.05.2018 | To notify the National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, as the authority to conduct the examination of GST practitioners as per the sub-rule (3) of rule 83. |
| 25. | 25/2018– Central Tax– 31.05.2018 | 12/2018– C.T./GST – 31.05.2018 | Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 to June, 2018 till the 31st day of July, 2018. |

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| 26. | 26/2018– Central Tax– 13.06.2018 | 768-F.T. – 13.06.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Fifth Amendment Rules, 2018) containing amendment of rules 89(5), 95(3)(a) w.e.f. 01.07.2017, rule 133(3), Forms GSTR-4, GST-RFD-01 and GST-RFD- 01A |
| 27. | 27/2018– Central Tax– 13.06.2018 | 769-F.T. – 13.06.2018 | Notifying the goods or the class of goods which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the CGST/WBGST/SGST Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature etc. |
| 28. | 28/2018– Central Tax– 19.06.2018 | 836-F.T. – 25.06.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Sixth Amendment Rules, 2018) containing amendment of rule 58, rule 138C, rule 142 and insertion of FORM GST ENR-02. |
| 29. | 29/2018 – Central Tax– 06.07. 2018 | 916-F.T. – 06.07.2018 | Amending the CGST/WBGST/WBGST Rules, 2017 (Seventh Amendment Rules, 2018) containing amendment relating to renaming of the “Directorate General of Safeguards” as “Directorate General of Anti-profiteering” w.e.f. 12.06.2018. |
| 30. | 30/2018 – Central Tax– 30.07. 2018 | 15/2018– C.T./GST-Tax – 30.07.2018 | Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 to August, 2018 till the 30th day of September, 2018. |
| 31. | 31/2018- Central Tax– 06.08.2018 | 1081-F.T. – 06.08.2018 | Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process. |
| 32. | 32/2018- Central Tax– 10.08.2018 | 16/2018– C.T./GST-Tax – 10.08.2018 | Seeks to prescribe the due date for quarterly furnishing of FORMGSTR-1 for those taxpayers with aggregate turnover more than Rs.1.5 crore for the months of July, 2018 to March, 2019 |
| 33. | 33/2018- Central Tax– 10.08.2018 | 1143-F.T. – 14.08.2018 (w. e. f. 10.08.2018) | Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore for the months of July, 2018 to March, 2019 |
| 34. | 34/2018- Central Tax– 10.08.2018 | 17/2018– C.T./GST-Tax – 10.08.2018 | Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019 |
| 35. | 35/2018- Central Tax– | 18/2018– C.T./GST-Tax – | Seeks to extend due date of filing GSTR-3B for the month of July, 2018 till 24.08.2018. |

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| | 21.08.2018 | 21.08.2018 | |
| 36. | 36/2018- Central Tax– 24.08.2018 | N.A. | Seeks to extend the due dates for filing FORM GSTR-3B for the months of July, 2018 and August,2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in Karnataka or Mahe (Union territory of Puducherry) |
| 37. | 37/2018- Central Tax– 24.08.2018 | N.A. | Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of July, 2018 and August, 2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in Karnataka or Mahe (Union territory of Puducherry) |
| 38. | 38/2018- Central Tax– 24.08.2018 | N.A. | Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crores for the quarter July, 2018 to September, 2018 by registered persons in Kerala and persons having principal place of business in Kodagu district in Karnataka or Mahe (Union territory of Puducherry) |
| 39. | 39/2018- Central Tax– 04.09.2018 | 1339- F.T.– 13.09.2018 (w.e.f. 04.09.2018) | Notification amending the CGST/WBGST Rules, 2017 (Eighth Amendment Rules, 2018) |
| 40. | 40/2018- Central Tax– 04.09.2018 | 19/2018- C.T./GST.– 13.09.2018 (w.e.f. 04.09.2018) | Seeks to extend the due date for filing of FORM GST ITC-04 |
| 41. | 41/2018- Central Tax– 04.09.2018 | 1340- F.T. – 13.09.2018 (w.e.f. 04.09.2018) | Seeks to waive the late fee paid under section 47 by certain classes of taxpayers |
| 42. | 42/2018- Central Tax– 04.09.2018 | 20/2018– C.T./GST.– 13.09.2018 (w.e.f. 04.09.2018) | Seeks to extend the due date for filing FORM GST ITC-01 by certain classes of persons |
| 43. | 43/2018- Central Tax– 10.09.2018 | 1341- F.T. – 13.09.2018 (w.e.f. 10.09.2018) | Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover upto Rs 1.5 crores |

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| 44. | 44/2018- Central Tax– 10.09.2018 | 21/2018– C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018) | Seeks to extend the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores |
| 45. | 45/2018- Central Tax– 10.09.2018 | 22/2018– C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018) | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 - CT]. |
| 46. | 46/2018- Central Tax– 10.09.2018 | 23/2018– C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018) | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 35/2017 and 16/2018 - CT] |
| 47. | 47/2018- Central Tax– 10.09.2018 | 24/2018– C.T./GST.– 13.09.2018 (w.e.f. 10.09.2018) | Seeks to extend the due date for filing of FORM GSTR - 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 - CT]. |
| 48. | 48/2018- Central Tax– 10.09.2018 | 1342- F.T. – 13.09.2018 (w.e.f. 10.09.2018) | Seeks to make amendments (Ninth Amendment, 2018) to the CGST/WBGST/WBGST Rules, 2017. |
| 49. | 49/2018- Central Tax– 13.09.2018 | 1343- F.T. – 13.09.2018 | Notification amending the CGST/WBGST/WBGST Rules, 2017 (Tenth Amendment Rules, 2018) |
| 50. | 50/2018- Central Tax– 13.09.2018 | 1344- F.T. – 13.09.2018 | Seeks to bring section 51 of the CGST/WBGST/WBGST Act (provisions related to TDS) into force w.e.f 01.10.2018 |
| 51. | 51/2018- Central Tax– 13.09.2018 | 1345- F.T. – 13.09.2018 | Seeks to bring section 52 of the CGST/WBGST/WBGST Act (provisions related to TCS) into force w.e.f 01.10.2018 |
| 52. | 52/2018- Central Tax– 20.09.2018 | 1427-F.T. – 28.09.2018 (w.e.f. 20.09.2018) | Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies |

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| 53. | 53/2018- Central Tax– 09.10.2018 | 1505-F.T. – 12.10.2018 | Seeks to make amendments (Eleventh Amendment, 2018) to the CGST/WBGST/WBGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018 (1339- F.T.– 13.09.2018). |
| 54. | 54/2018- Central Tax– 09.10.2018 | 1506-F.T. – 12.10.2018 (w.e.f. 09.10.2018) | Seeks to make amendments (Twelfth Amendment, 2018) to the CGST/WBGST/WBGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10). |
| 55. | 55/2018- Central Tax– 21.10.2018 | 25/2018– C.T./GST.– 26.10.2018 (w.e.f. 21.10.2018) | Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018. |
| 56. | 56/2018- Central Tax– 23.10.2018 | 1538-F.T. – 30.10.2018 (w.e.f. 23.10.2018) | Seeks to supersede Notification No. 1642-F.T., dated 15.09.2017 relating to handicrafts |
| 57. | 57/2018- Central Tax– 23.10.2018 | 1539-F.T. – 30.10.2018 (w.e.f. 23.10.2018) | Seeks to exempt the authorities incurring expenditure subject to post-audit under Ministry of Defence from TDS compliance with retrospective effect from 1st October, 2018. |
| 58. | 58/2018- Central Tax– 26.10.2018 | 1540-F.T. – 30.10.2018 (w.e.f. 26.10.2018) | Seeks to enable furnishing of final return (FORM GSTR-10) till 31.12.2018 by the person whose registration under the said Act has been cancelled on or before the 30th September, 2018. |
| 59. | 59/2018- Central Tax– 26.10.2018 | 26/2018– C.T./GST.– 30.10.2018 (w.e.f. 26.10.2018) | Seeks to extend the date of furnishing declaration (FORM ITC-04) till 31.12.2018. |
| 60. | 60/2018- Central Tax– 30.10.2018 | 1570-F.T. – 02.11.2018 (w.e.f. 30.10.2018) | Seeks to make amendments to the CGST/WBGST Rules, 2017(Thirteenth Amendment Rules, 2018). New insertion of rule 83A, rule 142A, Form GST DRC-07A and Form GST DRC-08A. |

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| 60.1 | Corrigendum to 60/2018-CT-11.12.2018 | 1873-F.T. – 27.12.2018 | Corrigendum to notification No. 60/2018-Central Tax |
| 61. | 61/2018-Central Tax-05.11.2018 | 1605-F.T. – 15.11.2018 | Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS. |
| 62. | 62/2018-Central Tax-29.11.2018 | N.A. | Extending the due date for filing FORM GSTR-3B by taxpayers whose principal place of business in the district of Srikakulam in Andhra Pradesh (for the months of October and November, 2018) and 11 districts of Tamil Nadu (for the month of October, 2018) |
| 63. | 63/2018-Central Tax-29.11.2018 | N.A. | Extending the due date for filing FORM GSTR-1 by taxpayers having aggregate turnover of more than 1.5 crore rupees and whose principal place of business is in Srikakulam district in the State of Andhra Pradesh (for the months of October and November, 2018) and for taxpayers having aggregate having aggregate turnover of more than 1.5 crore rupees whose principal place of business is in the eleven districts of Tamil Nadu (for the month of October, 2018) |
| 64. | 64/2018-Central Tax-29.11.2018 | N.A. | Extending the due date for filing FORM GSTR-1 by taxpayers having aggregate turnover of upto 1.5 crore rupees and whose principal place of business is in Srikakulam district in the State of Andhra Pradesh (for the period July-September, 2018) |
| 65. | 65/2018-Central Tax-29.11.2018 | N.A. | Extending the due date for filing FORM GSTR-4 by taxpayers whose principal place of business is in Srikakulam district in the State of Andhra Pradesh for the period July to September, 2018 |
| 66. | 66/2018-Central Tax-29.11.2018 | 27/2018-C.T./GST-29.11.2018 | Extending the due date for filing of FORM GSTR -7 for the months of October, 2018 to December, 2018 till 31.01.2019 |
| 67. | 67/2018-Central Tax-31.12.2018 | 1890-F.T.-31.12.2018 | Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for completing migration of taxpayers who received provisional IDs but could not complete the migration process to furnish the requisite details to the jurisdictional nodal officer of the Central Government |

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| | | | or State Government on or before 31st January, 2019 and the requisite details by email to GSTN by 28th February, 2019. |
| 68. | 68/2018- Central Tax- 31.12.2018 | 28/2018- C.T./GST- 31.12.2018 | Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 21/2017 and 56/2017 - CT]. |
| 69. | 69/2018- Central Tax- 31.12.2018 | 29/2018- C.T./GST- 31.12.2018 | Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 35/2017 and 16/2018 - CT] |
| 70. | 70/2018- Central Tax- 31.12.2018 | 30/2018- C.T./GST- 31.12.2018 | Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers till 31.03.2019 [Amends notf. No. 34/2018 - CT]. |
| 71. | 71/2018- Central Tax- 31.12.2018 | 1891-F.T.- 31.12.2018 | Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers having turnover upto 1.5 crore rupees |
| 72. | 72/2018- Central Tax- 31.12.2018 | 31/2018- C.T./GST- 31.12.2018 | Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers having turnover above 1.5 crore rupees |
| 73. | 73/2018- Central Tax- 31.12.2018 | 1892-F.T.- 31.12.2018 | Seeks to amend notification No. 50/2018- Central Tax dated the 13th September, 2018 to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS |
| 74. | 74/2018- Central Tax- 31.12.2018 | 1893-F.T.- 31.12.2018 | Seeks to amend the CGST/WBGST Rules, 2017 (Fourteenth Amendment Rules, 2018) |
| 75. | 75/2018- Central Tax- 31.12.2018 | 1894-F.T.- 31.12.2018 | Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases. |

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| 76. | 76/2018- Central Tax- 31.12.2018 | 1895-F.T.- 31.12.2018 | Seeks to specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases. |
| 77. | 77/2018- Central Tax- 31.12.2018 | 1896-F.T.- 31.12.2018 | Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018. |
| 78. | 78/2018- Central Tax- 31.12.2018 | 32/2018- C.T./GST- 31.12.2018 | Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019. |
| 79. | 79/2018- Central Tax- 31.12.2018 | N.A. | Seeks to amend notification No. 2/2017 - Central Taxes dated 19.06.2017 regarding appointment of classes of officers for carrying out the purposes of the GST Act. |

Tax Notifications

2019

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| 1. | 01/2019- Central Tax- 15.01.2019 | 140-F.T.- 21.01.2019 | Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation |
| 2. | 02/2019- Central Tax- 29.01.2019 | 172-F.T.- 29.01.2019 | Seeks to appoint 01.02.2019 as the date on which the CGST/WBGST (Amendment) Act, 2018 comes into force. |
| 3. | 03/2019- Central Tax- 29.01.2019 | 173-F.T.- 29.01.2019 | Seeks to amend the CGST/WBGST Rules, 2017 |
| 4. | 04/2019- Central Tax- 29.01.2019 | N.A. | Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals) |
| 5. | 05/2019- Central Tax- 29.01.2019 | 174-F.T.- 29.01.2019 | Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST/WBGST Rules, 2017 |
| 6. | 06/2019- Central Tax- | N.A. | Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the |

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| | 29.01.2019 | | explanation in section 22 of CGST/WBGST Act, 2017) in the GST Acts. |
| 7. | 07/2019- Central Tax- 31.01.2019 | 01/2019-CT/GST 31.01.2019 | Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019. |
| 8. | 08/2019- Central Tax- 08.02.2019 | 02/2019-CT/GST 08.02.2019 | Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019 |
| 9. | 09/2019- Central Tax – 20.02.2019 | 03/2019-CT/GST 20.02.2019 | Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States. |
| 10. | 10/2019- Central Tax- 07.03.2019 | 378-F.T. 07.03.2019 | To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs. |
| 11. | 11/2019- Central Tax – 07-03-2019 | 379-F.T. 07.03.2019 | Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019. |
| 12. | 12/2019- Central Tax – 07-03-2019 | 04/2019-CT/GST 07.03.2019 | Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019. |
| 13. | 13/2019- Central Tax – 07-03-2019 | 05/2019-CT/GST 07.03.2019 | Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June, 2019 |
| 14. | 14/2019- Central Tax- 07-03-2019 | 380-F.T.- 07.03.2019 | Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST/WBGST Act, 2017 to Rs. 1.5 crores |
| 15. | 15/2019- Central Tax- 29-03-2019 | 06/2019-C.T./GST- 29-03-2019 | Seeks to extend the due date for filing FORM GST ITC-04 in respect of job work for the period from July, 2017 to March, 2019 till 30th June, 2019. |

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| 16. | 16/2019- Central Tax- 29-03-2019 | 559-F.T.- 29.03.2019 | CGST/WBGST (Second Amendment) Rules, 2019 |
| 16.1 | N.A. | 683-F.T.- 23.04.2019 | Corrigendum to Notification No. 559-F.T. dated 29.03.2019. |
| 17. | 17/2019- Central Tax - 10.04.2019 | 07/2019-C.T./GST- 10.04.2019 | Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019. |
| 18. | 18/2019- Central Tax - 10.04.2019 | 08/2019-C.T./GST- 10.04.2019 | Seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019. |
| 19. | 19/2019- Central Tax – 22-04-2019 | 09/2019-C.T./GST- 22.04.2019 | Extension of due date for filing GSTR-3B for the month of March, 2019 till 23.04.2019. |
| 20. | 20/2019- Central Tax – 22-04-2019 | 679-F.T.- 23.04.2019 | CGST/WBGST (Third Amendment) Rules, 2019 containing amendment of rule 23 and rule 62 and insertion of new Form GST CMP-08. |
| 21. | 21/2019- Central Tax – 22-04-2019 | 680-F.T.- 23.04.2019 | Notification under section 148 regarding procedure for quarterly tax payment and annual filing of return for composition taxpayers and taxpayers availing the benefit of Notification No. 377-F.T. [02/2019-CT(R)]. |
| 22. | 22/2019- Central Tax – 22-04-2019 | 681-F.T.- 23.04.2019 | To notify the provisions of rule 138E of the CGST/ WBGST Rules w.e.f. 21st June, 2019. |
| 23. | 23/2019- Central Tax – 11-05-2019 | N.A. | Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of April, 2019 for registered persons in specified districts of Odisha till 10.06.2019. |
| 24. | 24/2019- Central Tax – 11-05-2019 | N.A. | Seeks to extend the due date for furnishing FORM GSTR-3B for the month of for the month of April, 2019 for registered persons in specified districts of Odisha till 20.06.2019. |
| 25. | 25/2019- Central Tax – 21-06-2019 | 1064-F.T.- 26.06.2019 | Seeks to extend the date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.08.2019. |

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| 26. | 26/2019- Central Tax – 28-06-2019 | 10/2019-C.T./GST- 28.06.2019 | Seeks to extend the due date of filing returns in FORM GSTR-7 |
| 27. | 27/2019- Central Tax – 28-06-2019 | 1088-F.T.- 28.06.2019 | Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July, 2019 to September, 2019. |
| 28. | 28/2019- Central Tax – 28-06-2019 | 11/2019-C.T./GST- 28.06.2019 | Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees for the months of July, 2019 to September,2019 |
| 29. | 29/2019- Central Tax – 28-06-2019 | 12/2019-C.T./GST- 28.06.2019 | Seeks to prescribe the due date for furnishing FORM GSTR-3B for the months of July, 2019 to September,2019. |
| 30. | 30/2019- Central Tax – 28-06-2019 | 1089-F.T.- 28.06.2019 | Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services (“OIDAR services”). |
| 31. | 31/2019- Central Tax – 28-06-2019 | 1090-F.T.- 28.06.2019 | CGST/WBGST (Fourth Amendment) Rules, 2019. [Inserted new rules 10A (Bank account details), 32A (valuation relating to Kerala Flood Cess), 87(13) (transfer of amount between different cash ledgers). Forms GSTR-4 & DRC-03 substituted. New Forms PMT-09 and RFD-10B inserted.] |
| 32. | 32/2019- Central Tax – 28-06-2019 | 13/2019-C.T./GST- 28.06.2019 | Seeks to extend the due date for furnishing the declaration FORM GST ITC-04 |
| 33. | 33/2019- Central Tax – 18-07-2019 | 1225-F.T.- 19.07.2019 | CGST/WBGST (Fifth Amendment) Rules, 2019. [Inserted new rule 83B (relating to GST practitioners), new Forms PCT-06, PCT-07, EWB-05 & EWB-06.] |
| 34. | 34/2019- Central Tax – 18-07-2019 | 1226-F.T.- 19.07.2019 | Seeks to extend the last date for furnishing FORM GST CMP-08 for the qtr. April to June, 2019 till 31.07.2019 |
| 35. | 35/2019- Central Tax – 29-07-2019 | 1309-F.T.- 31.07.2019 | Seeks to extend the last date for furnishing FORM GST CMP-08 for the quarter April -June 2019 till 31.08.2019 |
| 36. | 36/2019- Central Tax – 20-08-2019 | 1465-F.T.- 22.08.2019 | Seeks to extend the date from which the facility of blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force to 21.11.2019. |

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| 37. | 37/2019- Central Tax – 21-08-2019 | 14/2019-C.T./GST- 22.08.2019 | Seeks to extend the due date for furnishing FORM GSTR-3B for the month of July, 2019. |
| 38. | 38/2019- Central Tax – 31-08-2019 | 1522-F.T.- 02.09.2019 | Seeks to waive filing of FORM ITC-04 for F.Y. 2017-18 & 2018-19 |
| 39. | 39/2019- Central Tax – 31-08-2019 | N.A. | Seeks to bring Section 103 of the Finance (No. 2) Act, 2019 in to force |
| 40. | 40/2019- Central Tax – 31-08-2019 | N.A. | Seeks to extend the last date in certain cases for furnishing GSTR-7 for the month of July, 2019 |
| 41. | 41/2019- Central Tax – 31-08-2019 | N.A. | Seeks to waive the late fees in certain cases for the month of July, 2019 for FORM GSTR-1 and GSTR-6 provided the said returns are furnished by 20.09.2019 |
| 42. | 42/2019- Central Tax – 24-09-2019 | 1692-F.T.- 30.09.2019 | Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force. |
| 43. | 43/2019- Central Tax – 30-09-2019 | 1698-F.T.- 30.09.2019 | Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme |
| 44. | 44/2019- Central Tax – 09-10-2019 | 15/2019-C.T./GST- 16.10.2019 | Seeks to prescribe the due date for furnishing of return in FORM GSTR-3B for the months of October, 2019 to March, 2020. |
| 45. | 45/2019- Central Tax – 09-10-2019 | 1728-F.T.- 16.10.2019 | Seeks to prescribe the due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the quarters from October, 2019 to March, 2020 |
| 46. | 46/2019- Central Tax – 09-10-2019 | 16/2019-C.T./GST- 16.10.2019 | Seeks to prescribe the due date for furnishing of return in FORM GSTR-1 for registered persons having aggregate turnover more than 1.5 crore rupees for the months of October, 2019 to March, 2020 |
| 47. | 47/2019- Central Tax – 09-10-2019 | 1729-F.T.- 16.10.2019 | Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date |
| 48. | 48/2019- Central Tax – 09-10-2019 | N.A. | Seeks to amend notification No. 41/2019 – Central Tax, dated the 31st August, 2019 regarding extension of due dates for Jammu and Kashmir |

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| 49. | 49/2019- Central Tax – 09-10-2019 | 1730-F.T.- 16.10.2019 | Seeks to carry out changes in the WBGST Rules, 2017(6 th Amendment Rules, 2019) to insert sub-rule (4) of rule 36 (availment of 20% of unmatched ITC), to substitute sub-rule(5) of rule 61, to omit sub-rule (6) of rule 61 etc. |
| 50. | 50/2019- Central Tax – 24-10-2019 | 1777-F.T.- 25.10.2019 | Seeks to extend the last date for filing of FORM GST CMP-08 for the quarter July-September 2019 by four days from 18.10.2019 till 22.10.2019 |
| 51. | 51/2019- Central Tax – 31-10-2019 | N.A. | Seeks to amend notification no. 2/2017- Central Tax in order to notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh |
| 52. | 52/2019- Central Tax – 14-11-2019 | N.A. | Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019 |
| 53. | 53/2019- Central Tax – 14-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019 |
| 54. | 54/2019- Central Tax – 14-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 |
| 55. | 55/2019- Central Tax – 14-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 |
| 56. | 56/2019- Central Tax – 14-11-2019 | 1878-F.T.- 22.11.2019 | Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. [Primarily related to Simplification of the Annual Return / Reconciliation Statement] |
| 57. | 57/2019- Central Tax – 26-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019 |
| 58. | 58/2019- Central Tax – 26-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October, 2019. |

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| 59. | 59/2019- Central Tax – 26-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to October, 2019. |
| 60. | 60/2019- Central Tax – 26-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 |
| 61. | 61/2019- Central Tax – 26-11-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October, 2019 |
| 62. | 62/2019- Central Tax – 26-11-2019 | N.A. | Seeks to notify the transition plan with respect to J&K reorganization w.e.f. 31.10.2019 |
| 63. | 63/2019- Central Tax – 12-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019 |
| 64. | 64/2019- Central Tax – 12-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October, 2019. |
| 65. | 65/2019- Central Tax – 12-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to October, 2019. |
| 66. | 66/2019- Central Tax – 12-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 |
| 67. | 67/2019- Central Tax – 12-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October, 2019 |
| 68. | 68/2019- Central Tax – 13-12-2019 | 2050-F.T.- 23.12.2019 | Seeks to carry out Eighth amendment (2019) in the CGST/WBGST Rules, 2017. [Primarily related to e-invoicing] |
| 69. | 69/2019- Central Tax – 13-12-2019 | 2051-F.T.- 23.12.2019 | Seeks to notify the following portals as the common portal for the purpose of e-invoice: (i) www.einvoice1.gst.gov.in ; |

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| | | | (ii) www.einvoice2.gst.gov.in ; (iii) www.einvoice3.gst.gov.in ; (iv) www.einvoice4.gst.gov.in ; (v) www.einvoice5.gst.gov.in ; (vi) www.einvoice6.gst.gov.in ; (vii) www.einvoice7.gst.gov.in ; (viii) www.einvoice8.gst.gov.in ; (ix) www.einvoice9.gst.gov.in ; (x) www.einvoice10.gst.gov.in |
| 70. | 70/2019- Central Tax – 13-12-2019 | 2052-F.T.- 23.12.2019 | Seeks to notify that the class registered person whose aggregate turnover in a financial year exceeds one hundred crore rupees shall issue e-invoice. |
| 71. | 71/2019- Central Tax – 13-12-2019 | 2053-F.T.- 23.12.2019 | Seeks to give effect to the sixth proviso to rule 46 of the CGST/WBGST Rules, 2017 regarding QR Code from 1 st April, 2020. |
| 72. | 72/2019- Central Tax – 13-12-2019 | 2054-F.T.- 23.12.2019 | Seeks to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code. |
| 73. | 73/2019- Central Tax – 23-12-2019 | 17/2019-C.T./GST- 24.12.2019 | Seeks to extend the last date for filing of FORM GSTR-3B for the month of November, 2019 by three days from 20.12.2019 till 23.12.2019. |
| 74. | 74/2019- Central Tax – 26-12-2019 | 2089-F.T.- 31.12.2019 | Seeks to waive late fees for non- filing of FORM GSTR-1 from July, 2017 to November, 2019 if such statement in GSTR-1 is between the period from 19th December, 2019 to 10th January, 2020. |
| 75. | 75/2019- Central Tax – 26-12-2019 | 2090-F.T.- 31.12.2019 | Seeks to carry out changes in the CGST/WBGST Rules, 2017(Ninth Amendment Rules, 2019) regarding blocking of ITC. |
| 76. | 76/2019- Central Tax – 26-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019. |
| 77. | 77/2019- Central Tax – 26-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November, 2019 |
| 78. | 78/2019- Central Tax – 26-12-2019 | N.A. | Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November, 2019. |

| Tax Notifications | | | |
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| 2020 | | | |
| 1. | 01/2020- Central Tax- 01.01.2020 | 330-F.T.- 02.03.2020 | Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST/WBGST Act, 2017. [Amendments/insertions in CGST/WBGST Act sections 10, 22, 25, 31A, 44, 49, 52, 53A, 168 and 171 have been made effective from 01.01.2020.] |
| 2. | 02/2020- Central Tax- 01.01.2020 | 40-F.T.- 07.01.2020 | Seeks to make amendment (2020) to CGST/WBGST Rules predominantly regarding Form GST REG-01, GSTR-3A and GST INV-01. |
| 3. | 03/2020- Central Tax- 01.01.2020 | N.A. | Seeks to amend the notification No. 62/2019-CT dt. 26.11.2019 to amend the transition plan for the UTs of J&K and Ladakh |
| 4. | 04/2020- Central Tax- 10.01.2020 | 110-F.T.- 17.01.2020 | Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020. |
| 5. | 05/2020- Central Tax- 13.01.2020 | N.A. | Seeks to appoint Revisional Authority under CGST Act, 2017. |
| 6. | 06/2020- Central Tax- 03.02.2020 | 01/2020- C.T./GST- 18.03.2020 | Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018. |
| 6.1. | Corrigendum 04.02.2020 | NA | Corrigendum to 06/2020-CT dated 03.02.2020 |
| 7. | 07/2020- Central Tax- 03.02.2020 | 02/2020- C.T./GST- 18.03.2020 | Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner. |
| 8. | 08/2020- Central Tax- 02.03.2020 | 351-F.T.- 05.03.2020 | Seeks to "Amend the CGST/WBGST Rules, 2017 to prescribe the value of Lottery"(Second amendment, 2020) |
| 9. | 09/2020- Central Tax- 16.03.2020 | 433-F.T.- 20.03.2020 | Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C |

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| 10. | 10/2020- Central Tax- 21.03.2020 | NA | Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs |
| 11. | 11/2020- Central Tax- 21.03.2020 | 439-F.T.- 03.04.2020 | Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016 |
| 12. | 12/2020- Central Tax- 21.03.2020 | 440-F.T.- 03.04.2020 | Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)/377-F.T. |
| 13. | 13/2020- Central Tax- 21.03.2020 | 441-F.T.- 03.04.2020 | Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020 |
| 14. | 14/2020- Central Tax- 21.03.2020 | 442-F.T.- 03.04.2020 | Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020 |
| 15. | 15/2020- Central Tax- 23.03.2020 | 03/2020- C.T./GST- 03.04.2020 | Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020. |
| 16. | 16/2020- Central Tax- 23.03.2020 | 443-F.T.- 03.04.2020 | Seeks to make third amendment (2020) to CGST/WBGST Rules provisions for AADHAAR authentication, rule 43, waiver from furnishing GSTR-9C for 2018-19 for registered persons having turnover up to 5 crore, refund by crediting credit ledger, Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised etc. |
| 17. | 17/2020- Central Tax- 23.03.2020 | 444-F.T.- 03.04.2020 | Seeks to specify the class of persons who shall be exempted from Aadhar authentication. |
| 18. | 18/2020- Central Tax- 23.03.2020 | 445-F.T.- 03.04.2020 | Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration. |
| 19. | 19/2020- Central Tax- 23.03.2020 | 446-F.T.- 03.04.2020 | Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration. |
| 20. | 20/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October, 2019 and November, 2019 to February, 2020 |

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| 21. | 21/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020 |
| 22. | 22/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020. |
| 23. | 23/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020 |
| 24. | 24/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March,2020. |
| 25. | 25/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020 |
| 26. | 26/2020- Central Tax- 23.03.2020 | NA | Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July,2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020 |
| 27. | 27/2020- Central Tax- 23.03.2020 | 447-F.T.- 03.04.2020 | Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year. |
| 28. | 28/2020- Central Tax- | 04/2020- C.T./GST- | Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding |

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| | 23.03.2020 | 03.04.2020 | financial year or the current financial year, for each of the months from April,2020 to September, 2020 |
| 29. | 29/2020- Central Tax- 23.03.2020 | 05/2020- C.T./GST- 03.04.2020 | Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020 |
| 30. | 30/2020- Central Tax- 03.04.2020 | 462-F.T.- 15.04.2020 | Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4) |
| 31. | 31/2020- Central Tax- 03.04.2020 | 463-F.T.- 15.04.2020 | Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020 |
| 32. | 32/2020- Central Tax- 03.04.2020 | 464-F.T.- 15.04.2020 | Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020 |
| 33. | 33/2020- Central Tax- 03.04.2020 | 465-F.T.- 15.04.2020 | Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020 |
| 34. | 34/2020- Central Tax- 03.04.2020 | 466-F.T.- 15.04.2020 | Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020 |
| 35. | 35/2020- Central Tax- 03.04.2020 | 431-F.T.- 31.03.2021 | Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills. |
| 36. | 36/2020- Central Tax- 03.04.2020 | 06/2020- C.T./GST- 15.04.2020 | Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020 |
| 37. | 37/2020- Central Tax- 28.04.2020 | 489-F.T.- 06.05.2020 | Seeks to appoint 21.04.2020 as the date from which the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST/WBGST Rules, 2017 came into force. |
| 38. | 38/2020- Central Tax- 05.05.2020 | 492-F.T.- 13.05.2020 | Seeks to make (Fifth Amendment, 2020) CGST/WBGST Rules to allow companies to file return with EVC in addition to Digital signature between 21.04.2020 to 30.06.2020 [new proviso to be added to rule 26(1) w.e.f. 21.04.2020] and to make provision for furnishing "NIL" return through SMS by inserting a new rule 67A. |

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| 39. | 39/2020- Central Tax- 05.05.2020 | 493-F.T.- 13.05.2020 | Seeks to make amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016. [Amendment to notification No. 439-F.T. dated 03.04.2020 (11/2020-CT_21.03.2020)] |
| 40. | 40/2020- Central Tax- 05.05.2020 | 432-F.T.- 31.03.2021 | Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020. |
| 41. | 41/2020- Central Tax- 05.05.2020 | 07/2020- C.T./GST- 13.05.2020 | Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020. |
| 42. | 42/2020- Central Tax- 05.05.2020 | N.A. | Seeks to extend the due date for furnishing FORM GSTR-3B, Jan-March, 2020 returns for the taxpayers registered in Ladakh. |
| 43. | 43/2020- Central Tax- 16.05.2020 | N.A. | Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017 |
| 44. | 44/2020- Central Tax- 08-06-2020 | 543-F.T.- 18.06.2020 | Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS |
| 45. | 45/2020- Central Tax- 09.06.2020 | N.A. | Seeks to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli |
| 46. | 46/2020- Central Tax- 09.06.2020 | 433-F.T.- 31.03.2021 | Seeks to extend period to pass order under Section 54(7) of CGST Act |
| 47. | 47/2020- Central Tax- 09.06.2020 | 434-F.T.- 31.03.2021 | Seeks to amend Notification No. 40/2020 – Central Tax dated 05.05.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20th day of March 2020) till the 30th day of June |
| 48. | 48/2020- Central Tax- 19.06.2020 | 571-F.T.- 30.06.2020 | Seeks to make sixth amendment (2020) to CGST/WBGST Rules which seeks to amend rule 26(1) of the said rules so that the registered persons who are registered under the Companies Act 2013 can furnish Return in FORM GSTR-3B for the period from 21.04.2020 to 30.09.2020 through electronic verification code (EVC) also. It also seeks to |

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| | | | make provision so that such registered persons can furnish FORM GSTR-1 through electronic verification code (EVC) also for the period from 27.05.2020 to 30.09.2020. |
| 49. | 49/2020-Central Tax-24.06.2020 | 291-F.T.-26.02.2021 | Seeks to bring into force Sections 118, 125, 129 & 130 of Finance Act, 2020 in order to bring amendment to Sections 2, 109, 168 & 172 of CGST Act w.e.f. 30.06.2020 |
| 50. | 50/2020-Central Tax-24.06.2020 | 598-F.T.-10.07.2020 | Seeks to make seventh amendment (2020) to CGST/WBGST Rules to specify the rates of tax payable by the composition taxpayers |
| 51. | 51/2020-Central Tax-24.06.2020 | 599-F.T.-10.07.2020 | Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020 |
| 52. | 52/2020-Central Tax-24.06.2020 | 600-F.T.-10.07.2020 | Seeks to provide one time amnesty by lowering/waiving of late fees for non-furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020 |
| 53. | 53/2020-Central Tax-24.06.2020 | 601-F.T.-10.07.2020 | Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers |
| 54. | 54/2020-Central Tax-24.06.2020 | 08/2020-C.T./GST-10.07.2020 | Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore. |
| 55. | 55/2020-Central Tax-27.06.2020 | 435-F.T.-31.03.2021 | Seeks to amend notification no. 35/2020-Central Tax in order to extend due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" till 31.08.2020 |
| 56. | 56/2020-Central Tax-27.06.2020 | 436-F.T.-31.03.2021 | Seeks to amend notification no. 46/2020-Central Tax in order to further extend period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases up to fifteen days thereafter. |
| 57. | 57/2020-Central Tax-30.06.2020 | 622-F.T.-21.07.2020 | Seeks to amend notification no. 52/2020-Central Tax in order to provide conditional waiver of late fees for delayed filing of GSTR-3B for the period from July, 2017 to July, 2020 |

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| 58. | 58/2020- Central Tax- 01.07.2020 | 623-F.T.- 21.07.2020 | Seeks to make eighth amendment (2020) to CGST/WBGST Rules by substituting rule 67A regarding NIL return filing through SMS |
| 59. | 59/2020- Central Tax- 13.07.2020 | 624-F.T.- 21.07.2020 | Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020 |
| 60. | 60/2020- Central Tax- 30.07.2020 | 654-F.T.- 18.08.2020 | Seeks to make Ninth amendment (2020) to CGST/WBGST Rules regarding Form GST INV-01 |
| 61. | 61/2020- Central Tax- 30.07.2020 | 655-F.T.- 18.08.2020 | Seeks to amend Notification no. 441-FT dated 03.04.2020 [13/2020-Central Tax] in order to amend the class of registered persons for the purpose of e-invoice |
| 62. | 62/2020- Central Tax- 20.08.2020 | 738-F.T.- 14.09.2020 | Seeks to make tenth amendment (2020) in CGST/WBGST Rules, 2017 to amend the provision for Aadhaar authentication by an applicant for new registration w. e. f. 21.08.2020. It also contains the provision and time limit of action to be taken by a proper officer regarding Aadhaar authentication in an application for registration, and verification thereof before issuance of registration |
| 63. | 63/2020- Central Tax- 25.08.2020 | 747-F.T.- 18.09.2020 | Seeks to notify the provisions of section 100 of the Finance (No. 2) Act, 2019 /sub-section (9) of section 7 of the West Bengal Finance Act, 2020 (West Ben. Act II of 2020) w. e. f. 01.09.2020 . Provisions of sub-section (9) of section 7 seeks to amend section 50 of the W.B.G.S.T. Act, 2020 to provide for levy of interest on such portion of tax that is paid by debiting the electronic cash ledger if such tax is in respect of supplies made in a tax period and declared in the return for the same period which is furnished after the due date and no proceeding under section 73/74 is already initiated in respect of such period |
| 64. | 64/2020- Central Tax- 31.08.2020 | 748-F.T.- 18.09.2020 | Seeks to further extend the due date of furnishing return by composition taxpayers in FORM GSTR-4 for the financial year 2019-20 till 31st October, 2020 |
| 65. | 65/2020- Central Tax- 01.09.2020 | 437-F.T.- 31.03.2021 | Seeks to amend notification no. 35/2020-Central Tax dated 03.04.2020 to extend due date of compliance under Section 171 which falls during the period from "20.03.2020 to 29.11.2020" till 30.11.2020 |

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| 66. | 66/2020-Central Tax-21.09.2020 | 438-F.T.-31.03.2021 | Seeks to give one-time extension for the time limit provided under Section 31(7) of the CGST Act 2017 till 31.10.2020 regarding last date for issuing tax invoice in case of goods sent or taken on approval basis (issued under section 168A) |
| 67. | 67/2020-Central Tax-21.09.2020 | 802-F.T.-01.10.2020 | Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19, subject to the condition that the returns are filled between 22.09.2020 to 31.10.2020. |
| 68. | 68/2020-Central Tax-21.09.2020 | 803-F.T.-01.10.2020 | Seeks to grant waiver / reduction in late fee in furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020. |
| 69. | No.69/2020-Central Tax-30.09.2020 | 09/2020-C.T./GST-15.10.2020 | Seeks to amend notification no. 41/2020-Central Tax dated 05.05.2020 (07/2020-C.T./GST dated 13.05.2020) to extend due date of Annual return under Section 44 for the financial year 2018-19 till 31.10.2020 |
| 70. | No.70/2020-Central Tax-30.09.2020 | 841-F.T.-15.10.2020 | Seeks to amend notification no. 441-F.T. dated 03.04.2020 to specify that aggregate turnover of any preceding financial year from 2017-18 onwards shall be considered for the purpose of liability to issue e-invoice, and in addition to B2B supplies e-invoice has to be issued in case of export also. |
| 71. | No.71/2020-Central Tax-30.09.2020 | 842-F.T.-15.10.2020 | Seeks to amend notification 442-F.T. dated 03.04.2020 to extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020 |
| 72. | No.72/2020-Central Tax-30.09.2020 | 843-F.T.-15.10.2020 | Seeks to amend the CGST Rules, 2017 (11th Amendment Rules, 2020) with respect to e-invoice and Dynamic Q. R. Code. |
| 73. | No.73/2020-Central Tax-01.10.2020 | 844-F.T.-15.10.2020 | Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period 01.10.2020 to 31.10.2020 |
| 74. | No.74/2020-Central Tax-15.10.2020 | 864-F.T.-04.11.2020 | Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year |

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| 75. | No.75/2020-Central Tax-15.10.2020 | 10/2020-C.T./GST-04.11.2020 | Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 |
| 76. | No.76/2020-Central Tax-15.10.2020 | 11/2020-C.T./GST-04.11.2020 | Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for October, 2020 to March, 2021 |
| 77. | No.77/2020-Central Tax-15.10.2020 | 865-F.T.-04.11.2020 | Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date |
| 78. | No.78/2020-Central Tax-15.10.2020 | 866-F.T.-04.11.2020 | Seeks to notify the number of HSN digits required on tax invoice |
| 79. | No.79/2020-Central Tax-15.10.2020 | 867-F.T.-04.11.2020 | Seeks to amend the CGST Rules, 2017 (12th Amendment Rules, 2020) |
| 80. | No.80/2020-Central Tax-28.10.2020 | 12/2020-C.T./GST-04.11.2020 | Seeks to amend notification No. 07/2020-C.T./GST dated 13th May, 2020 [41/2020-Central Tax dated 05.05.2020] to extend due date of furnishing Annual Return for 2018-19 till 31.12.2020 |
| 81. | No.81/2020-Central Tax-10.11.2020 | 936-F.T.-02.12.2020 | Seeks to notify amendment carried out in sub-section (6) of section 7 of the West Bengal Finance Act, 2020 (West Ben. Act II of 2020) regarding amendment of sub-sections (1) , (2) and (7) of section 39 of the WBGST Act |
| 82. | No.82/2020-Central Tax-10.11.2020 | 937-F.T.-02.12.2020 | Seeks to make the Thirteenth amendment (2020) to the WBGST/CGST Rules, 2017 which inter alia makes the following amendments: – (i) substitution of rule 59, rule 60 and rule 61 w.e.f. 01.01.2021 regarding GSTR-1, GSTR-2A, GSTR-2B and return in GSTR-3B, (ii) to make provision for quarterly return by inserting rule 61A w.e.f. 01.01.2021 etc. |
| 83. | No.83/2020-Central Tax-10.11.2020 | 13/2020-C.T./GST-02.12.2020 | Seeks to extend the due date for FORM GSTR-1 |
| 84. | No.84/2020-Central Tax-10.11.2020 | 938-F.T.-02.12.2020 | Seeks to notify class of persons under proviso to section 39(1) who shall file quarterly return w.e.f. 01.01.2021 |

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| 85. | No.85/2020-Central Tax-10.11.2020 | 939-F.T.-02.12.2020 | Seeks to notify special procedure for making payment of 35% as tax liability in first two months of a quarter for quarterly return filers w.e.f. 01.01.2021 |
| 86. | No.86/2020-Central Tax-10.11.2020 | 14/2020-C.T./GST-02.12.2020 | Seeks to rescind Notification 11/2020-C.T./GST dated 04.11.2020. |
| 87. | No.87/2020-Central Tax-10.11.2020 | 15/2020-C.T./GST-02.12.2020 | Seeks to extend the due date for furnishing of FORM ITC-04 for the period July- September 2020 till 30th November, 2020 |
| 88. | No.88/2020-Central Tax-10.11.2020 | 940-F.T.-02.12.2020 | Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01.01. 2021 |
| 89. | No.89/2020-Central Tax-29.11.2020 | 952-F.T.-07.12.2020 | Seeks to waive penalty payable for noncompliance of the provisions of notification No. 442-F.T., dated the 3rd April, 2020 [14/2020-CT dated 31.03.2020] regarding issuance of invoice with QR Code by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person. |
| 90. | No.90/2020-Central Tax-01.12.2020 | 966-F.T.-15.12.2020 | Seeks to make amendment to Notification No. 1152-F.T. dated 29.06.2017 [12/2017-CT dated 28.06.2017] regarding HSN code of some chemicals |
| 91. | No.91/2020-Central Tax-14.12.2020 | 439-F.T.-31.03.2021 | Seeks to extend the due dates for compliances and actions in respect of anti-profiteering measures under GST till 31.03.2021 (issued under section 168A) |
| 92. | No.92/2020-Central Tax-22.12.2020 | 291-F.T.-26.02.2021 | Seeks to bring into force Sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of Finance Act, 2020 (12 of 2020). |
| 93. | No.93/2020-Central Tax-22.12.2020 | N.A. | Seeks to waive late fee for FORM GSTR-4 filing in UT of Ladakh for Financial year 2019-20. |
| 94. | No.94/2020-Central Tax-22.12.2020 | 07-F.T.-04.01.2021 | Seeks to make the Fourteenth amendment (2020) to the WBGST Rules, 2017, which <i>inter alia</i> seeks to make provisions – (i) for biometric-based Aadhaar authentication and taking photograph before issuance of registration, (ii) for suspension of registration where comparison of the returns and other analysis show that there are significant differences or anomalies, (iii) for restriction on furnishing of GSTR-1 /invoice furnishing facility, restrictions on use of amount available in electronic credit ledger by inserting a |

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| | | | new rule 86B. |
| 95. | No.95/2020-Central Tax-30.12.2020 | 16/2020-C.T./GST-31.12.2020 | Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST/WBGST Act, 2017 for the financial year 2019-20 till 28.02.2021. |
| Tax Notifications | | | |
| 2021 | | | |
| 1. | No.01/2021-Central Tax-01.01.2021 | 67-F.T.-18.01.2021 | Seeks to make amendment (2021) to CGST/WBGST Rules, 2017 by inserting a new sub-rule (6) to rule 59 to restrict a registered person who has defaulted in filing return in Form GSTR-3B to furnish statement of outward supplies in GSTR-1/IFF. |
| 2. | No.02/2021-Central Tax-01.01.2021 | N.A. | Notifying amendment to jurisdiction of Central Tax officers. |
| 3. | No.03/2021-Central Tax-23.02.2021 | 440-F.T.-31.03.2021 | Seeks to notify persons to whom provisions of sub-section (6B) or sub-section (6C) of section 25 of CGST/WBGST Act will not apply regarding Aadhaar authentication. |
| 4. | No.04/2021-Central Tax-28.02.2021 | 01/2021-C.T./GST-03.05.2021 | Seeks to extend the time limit for furnishing of the annual return specified under section 44 of the WBGST Act, 2017 for the financial year 2019-20 till 31.03.2021 |
| 5. | No.05/2021-Central Tax-08.03.2021 | 601-F.T.-03.06.2021 | Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50 Cr from 1st April 2021. |
| 6. | No.06/2021-Central Tax-30.03.2021 | 602-F.T.-03.06.2021 | Seeks to waive penalty payable for non-compliance of provisions of Notification No.442-F.T. dated 03.04.2020 (14/2020-CT dated 21.03.2020 [Amendment to notification No. 952-F.T. dated 07.12.2020 (89/2020-CT dated 29.11.2020)]). |
| 7. | No.07/2021-Central Tax-27.04.2021 | 603-F.T.-03.06.2021 | Seeks to make second amendment (2021) to CGST/WBGST Rules to allow registered persons registered under Companies Act to file return etc. through EVC also. |
| 8. | No.08/2021-Central Tax-01.05.2021 | 604-F.T.-03.06.2021 | Seeks to provide relief by lowering of interest rate for the month of March and April, 2021. |
| 9. | No.09/2021-Central Tax- | 605-F.T.-03.06.2021 | Seeks to amend notification No. 1895-F.T. dated 31.12.2018 (76-2018-CT) in order to provide waiver of |

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| | 01.05.2021 | | late fees for specified taxpayers and specified tax periods. |
| 10. | No.10/2021-Central Tax-01.05.2021 | 606-F.T.-03.06.2021 | Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.05.2021. |
| 11. | No. 11/2021-Central Tax-01.05.2021 | 02/2021-C.T./GST-03.06.2021 | Seeks to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021. |
| 12. | No. 12/2021-Central Tax-01.05.2021 | 03/2021-C.T./GST-03.06.2021 | Seeks to extend the due date of furnishing FORM GSTR-1 for April, 2021. |
| 13. | No. 13/2021-Central Tax-01.05.2021 | 607-F.T.-03.06.2021 | Seeks to make third amendment (2021) to CGST/WBGST Rules to provide that- condition of rule 36(4) shall apply cumulatively for the period April and May, 2021; Details of outward supplies of April, 2021, using IFF for the month may be furnished from the 1st day of May, 2021 till the 28th day of May, 2021. |
| 14. | No. 14/2021-Central Tax-01.05.2021 | 608-F.T.-03.06.2021 | Seeks to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under section 168A of CGST/ WBGST Act. |
| 15. | No. 15/2021-Central Tax-18.05.2021 | 609-F.T.-03.06.2021 | Seeks to make fourth amendment (2021) in CGST/WBGST Rules which <i>inter alia</i> seeks to – (i) provide that the time period, from the date of filing of the refund claim till the date of communication of the deficiencies in by the proper officer, shall be excluded from the period of two years, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies; (ii) make provisions for withdrawal of refund application; (iii) substitute Form GST DRC-07. |
| 16. | No. 16/2021-Central Tax-01.06.2021 | N.A. | Seeks to appoint 01.06.2021 as the day from which the provisions of section 112 of Finance Act, 2021, relating to amendment of section 50 of the CGST Act, 2017 shall come into force. |
| 17. | No. 17/2021- | 04/2021-C.T./GST- | Seeks to extend the due date for FORM GSTR-1 for tax period of May, 2021 by 15 days. |

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| | Central Tax-01.06.2021 | 14.06.2021 | |
| 18. | No. 18/2021-Central Tax-01.06.2021 | 633-F.T.-14.06.2021 | Seeks to provide relief by lowering of interest rate for a specified time for tax periods March, 2021, April, 2021 and May, 2021. |
| 18.1 | N.A. | 952-F.T.-06.09.2021 | Corrigendum to notification No. 633-F.T. dated 14.06.2021. |
| 19. | No. 19/2021-Central Tax-01.06.2021 | 634-F.T.-14.06.2021 | Seeks to rationalize late fee imposed under section 47 of the CGST/WBGST Act, 2017 for late filing of return in FORM GSTR-3B from June, 2021 onwards; and to provide one time relief by conditional waiver of late fee for delay in filing FORM GSTR-3B from July, 2017 to April, 2021; and to provide waiver of late fees for late filing of return in FORM GSTR-3B for specified taxpayers and specified tax periods. |
| 20. | No. 20/2021-Central Tax-01.06.2021 | 635-F.T.-14.06.2021 | Seeks to rationalize late fee imposed under section 47 of the CGST/WBGST Act, 2017 for late furnishing of the statement of outward supplies in FORM GSTR-1 , from tax period of June, 2021 onward. |
| 21. | No. 21/2021-Central Tax-01.06.2021 | 636-F.T.-14.06.2021 | Seeks to rationalize late fee imposed under section 47 of the CGST Act, 2017 for late filing of return in FORM GSTR-4 from FY 2021-22 onwards. |
| 22. | No. 22/2021-Central Tax-01.06.2021 | 637-F.T.-14.06.2021 | Seeks to rationalize late fee imposed under section 47 of the CGST Act, 2017 for late filing of return in FORM GSTR-7 from tax period of June, 2021 onward. |
| 23. | No. 23/2021-Central Tax-01.06.2021 | 638-F.T.-14.06.2021 | Seeks to amend Notification No. 441-F.T. dated 03.04.2021 (13/2020-CT) to exclude government departments and local authorities from the requirement of issuance of e-invoice. |
| 24. | No. 24/2021-Central Tax-01.06.2021 | 639-F.T.-14.06.2021 | Seeks to amend notification no. 608-F.T. dated 03.06.2021 (14/2021-CT) in order to extend due date of compliances which fall during the period from "15.04.2021 to 29.06.2021" till 30.06.2021, with some exceptions. |
| 25. | No. 25/2021-Central Tax-01.06.2021 | 640-F.T.-14.06.2021 | Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.07.2021. |

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| 26. | No. 26/2021- Central Tax- 01.06.2021 | 05/2021- C.T./GST- 14.06.2021 | Seeks to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 to 30.06.2021 |
| 27. | No. 27/2021- Central Tax- 01.06.2021 | 641-F.T.- 14.06.2021 | Seeks to make fifth amendment (2021) to CGST/ WBGST Rules to provide that- (i) companies are allowed to furnish return etc. through EVC till 31.08.2021 (ii) condition of rule 36(4) shall apply cumulatively for the period April, May and June, 2021; (iii) details of outward supplies of May, 2021, using IFF for the month may be furnished from the 1st day of June, 2021 till the 28th day of June, 2021. |
| 28. | No. 28/2021- Central Tax- 30.06.2021 | 949-F.T.- 06.09.2021 | Seeks to waive penalty payable for non-compliance of provisions of Notification No. 442-F.T., dated 3rd April 2020 (14/2021-CT) for the period from 01.12.2020 to 30.09.2021. |
| 29. | No. 29/2021- Central Tax- 30.07.2021 | 950-F.T.- 06.09.2021 | Seeks to notify sub-sections (3) and (4) of section 3 of the West Bengal Finance Act, 2021 w.e.f. 01.08.2021. (The provisions amended are in relation to Annual return, and reconciliation statement.) |
| 30. | No. 30/2021- Central Tax- 30.07.2021 | 951-F.T.- 06.09.2021 | Seeks to make fifth amendment (2021) to CGST/ WBGST Rules to amend Rule 80 of the WBGST Rules, 2017 and notify Form GSTR-9 and GSTR-9C for FY 2020-21. Rule 80 provides for exemption from GSTR-9C to taxpayers having annual aggregate turnover upto Rs. 5 crores. |
| 31. | No. 31/2021- Central Tax- 30.07.2021 | 06/2021- C.T./GST- 06.09.2021 | Seeks to exempt taxpayers having AATO upto Rs. 2 crores from the requirement of furnishing annual return for FY 2020-21. |
| 32. | No. 32/2021- Central Tax- 29.08.2021 | 1002-F.T.- 14.09.2021 | Seeks to make amendments (Seventh Amendment, 2021) to the CGST/ WBGST Rules, 2017 so as to: i. extend the option to furnish GSTR-3B, IFF and GSTR-1 using EVC from 31.08.2021 to 31.10.2021; ii. remove the mandatory requirement of authentication through DSC for registered |

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| | | | <p>persons registered under the provisions of the Companies Act, 2013;</p> <p>iii. provide that the restriction on generation of e-waybill shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021 in cases where FORM GSTR-3B/ FORM GSTR-1/ FORM GST CMP-08, has not been furnished for the period March, 2021 to May, 2021;</p> <p>iv. amend FORM GST ASMT-14.</p> |
| 33. | No. 33/2021- Central Tax- 29.08.2021 | 1003-F.T.- 14.09.2021 | Seeks to extend Amnesty Scheme for waiver of late fee payable for delayed furnishing FORM GSTR-3B from 31.08.2021 upto 30.11.2021 . |
| 34. | No. 34/2021- Central Tax- 29.08.2021 | 1004-F.T.- 14.09.2021 | Seeks to extend the timelines for filing of application for revocation of cancellation of registration to 30.09.2021 , under section 168A of the CGST/ WBGST Act, where the due date of filing of application for revocation of cancellation of registration falls between 01.03.2020 to 31.08.2021 , in cases where registrations have been cancelled for non-furnishing of returns in GSTR-3B/ GSTR-4 . |
| 35. | No. 35/2021- Central Tax- 24.09.2021 | 1231-F.T.- 21.10.2021 | Seeks to make amendments (Eighth Amendment, 2021) to the CGST/ WBGST Rules, 2017 so as to amend rule 10A and insert rule 10B relating to Aadhaar authentication, to amend rules 89 and 96 relating to refund. |
| 36. | No. 36/2021- Central Tax- 24.09.2021 | 1232-F.T.- 21.10.2021 | Seeks to amend Notification No. 440-F.T. dated 31.03.2021(03/2021-CT) regarding exemption of persons from Aadhaar authentication. |
| 37. | No. 37/2021- Central Tax- 01.12.2021 | 1657-F.T.- 23.12.2021 | Seeks to make amendments (Ninth Amendment, 2021) to the CGST/WBGST Rules, 2017 regarding Form GST DRC-03. |
| 38. | No. 38/2021- Central Tax- 21.12.2021 | 36-F.T.- 10.01.2021 | Seeks to bring sub-rule (2) and sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the WBGST (Eighth Amendment) Rules, 2021 (1231-F.T. dated 21.12.2021) into force w.e.f. 01.01.2022 . |

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| 39. | No. 39/2021- Central Tax- 01.12.2021 | 37-F.T.- 10.01.2021 | <p>Seeks to notify 01.01.2022 as the date on which the provisions of section 3(2), and sections 3(6) to 3(13) of the WB Finance Act, 2021 shall come into force.</p> <p>[Amendments made in sections 16(2), 74, 75, 83, 107(6), 129, 130, 151, 152 and 168(2) (CGST Act only) of the CGST/WBGST Act by the Finance Act, 2021 have been made effective from 01.01.2022.]</p> |
| 40. | No. 40/2021- Central Tax- 29.12.2021 | 69-F.T.- 18.01.2021 | <p>Seeks to make amendments (Tenth Amendment, 2021) to the CGST/WBGST Rules, 2017 which <i>inter alia</i> seeks to amend rule 36(4) relating to eligibility of ITC, rule 80 so as to extend the date of filing of GSTR-9 & 9C for FY 2020-21 etc.</p> |