

INDIRECT TAX

Changes in CGST Rules and certain timelines

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AMENDMENT IN CGST RULES

[NOTIFICATION NO. 32/2021-CT]

Return through EVC [Amendment in Rule 26]

- Companies can file their return in GSTR-3B and GSTR-1 or using invoice furnishing facility verified through Electronic Verification Code ('EVC') instead of Digital Signature Certificate ('DSC') on GST Portal.
- This relaxation is allowed for the period from 27 April 2021 to 31 October 2021.
- Earlier the relaxation was allowed up to 31 August 2021.

Deletion of all provisos to Rule 26(1) with effect from 1 November 2021



L&S Comments:

- The amendment seeks to delete provisos granting relaxation for specific time period (due to Covid-19) for filing returns / forms by companies through EVC instead of DSC.
- However, the amendment appears to have also deleted first proviso which provides that Companies shall file their documents or applications through DSC only. Accordingly, w.e.f. 1 November 2021, companies can file their documents or applications (including returns) through any of the methods specified in Rule 26(1).

Blocking of E-way Bill [Insertion of proviso in Rule 138E]

- Provisions for blocking of e-way bill not applicable from 1 May 2021 till 18 August 2021 where GSTR-3B or GSTR-1 or CMP-08, not furnished for the period March 2021 to May 2021.
- The above proviso is effective from 1 May 2021.



AMNESTY SCHEME REGARDING LATE FEE FOR PENDING RETURNS

[NOTIFICATION NO. 33/2021-CT]

- **Waiver / Reduction in late fee for non-furnishing of return in Form GSTR-3B for all categories of taxpayers**
 - For the tax period July 2017 to April 2021, late fee will be levied as under:
 - **Maximum INR 500 (CGST + SGST) per return - If there is no tax liability.**
 - **Maximum INR 1000 (CGST+SGST) per return - If there is any tax liability.**

Above rate will be applicable only if Form GSTR-3B is filed between 1 June 2021 to 30 November 2021.
- Earlier, the above rate was applicable only if Form GSTR-3B is filed between 1 June 2021 to 31 August 2021.

REVOCATION OF CANCELLATION OF REGISTRATION

[NOTIFICATION NO. 34/2021-CT]

Time limit for application for revocation of cancellation of registration

- The time limit for making application for revocation of cancellation of registration extended up to 30 September 2021, where
 - Registration cancelled by proper officer under following provisions:
 - Section 29(2)(b): Person paying tax under Section 10 (Composition Scheme) has not furnished returns for three consecutive tax periods;
 - Section 29(2)(c): Any registered person, other than under Composition Scheme, has not furnished returns for a continuous period of six months;
 - **and**
 - Time limit for making an application for revocation of cancellation of registration under Section 30(1) falls from 1 March 2020 to 31 August 2021.

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