

## SUMMARY OF NOTIFICATIONS

S. No.	Contents		
<b>1.</b>	As per <b>Notification No. 08/2021-CT dated 01.05.2021</b> , rate of interest for the class of registered person who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months is as under:		
<b>S. No</b>	<b>Class of registered persons</b>	<b>Rate of interest</b>	<b>Tax period</b>
<b>1.</b>	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24.06.2020	February, 2020, March 2020, April, 2020
<b>2.</b>	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30.06.2020, and 9 per cent thereafter till the 30.09.2020	February, 2020
		Nil till the 03.07.2020, and 9 per cent thereafter till the 30.09.2020	March 2020
		Nil till the 06.07.2020, and 9 per cent thereafter till the 30.09.2020	April, 2020
		Nil till the 12.09.2020, and 9 per cent thereafter till the 30.09.2020	May, 2020
		Nil till the 23.09.2020, and 9 per cent thereafter till the 30.09.2020	June, 2020
		Nil till the 27.09.2020, and 9 per cent thereafter till the 30.09.2020	July, 2020
<b>3.</b>	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in	Nil till the 30.06.2020, and 9 per cent thereafter till the 30.09.2020	February, 2020
		Nil till the 05.07.2020, and 9 per cent thereafter till the 30.09.2020	March 2020

	the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 09.07.2020, and 9 per cent thereafter till the 30.09.2020	April, 2020	
		Nil till the 15.09.2020, and 9 per cent thereafter till the 30.09.2020	May, 2020	
		Nil till the 25.09.2020, and 9 per cent thereafter till the 30.09.2020	June, 2020	
		Nil till the 29.09.2020, and 9 per cent thereafter till the 30.09.2020	July,2020	
<b>2.</b>	As per <b>Notification No. 09/2021-CT dated 01.05.2021</b> , late fees are waived off for:			
	<b>S. No.</b>	<b>Class of registered persons</b>	<b>Tax period</b>	<b>Period for which late fee waived</b>
	<b>1.</b>	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
	<b>2.</b>	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
	<b>3.</b>	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.”
<b>3.</b>	As per <b>Notification No. 10/2021-CT dated 01.05.2021</b> , the due date for filing FORM GSTR-4 for financial year 2020-21 is extended to 31.05.2021.			
<b>4.</b>	As per <b>Notification No. 11/2021-CT dated 01.05.2021</b> , the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 is extended to 31st May, 2021.			

5.	As per <b><u>Notification No. 12/2021-CT dated 01.05.2021</u></b> , the due date of furnishing FORM GSTR-1 for April, 2021 is extended till the twenty-sixth day of the month succeeding the said tax period.
6.	<p>As per <b><u>Notification No. 13/2021-CT dated 01.05.2021</u></b>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Third Amendment) Rules, 2021.</p> <p><b>Insertion of proviso after first proviso in Rule 36(4):</b></p> <p>Rule 36(4) shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.</p> <p><b>Insertion of proviso in Rule 59(2):</b></p> <p>A registered person may furnish details of outward supplies of goods or services or both, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.</p>
7.	<p>As per <b><u>Notification No. 14/2021-CT dated 01.05.2021</u></b>, the due date of compliances falling in between 15.04.2021 to 30.05.2021 is extended:</p> <ol style="list-style-type: none"> <li>1. Any time limit for completion/compliance of any action by any authority/person is falling between 15.04.21 to 30.05.21 and such action is not done within such time frame, then time limit will be extended upto 31.05.2021, including for the purposes of-- <ol style="list-style-type: none"> <li>(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by any authority, commission or tribunal, or</li> <li>(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record</li> </ol> </li> </ol> <p>Excluding on;</p> <ol style="list-style-type: none"> <li>(a) Chapter IV;</li> <li>(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;</li> <li>(c) section 39, except sub-section (3), (4) and (5);</li> <li>(d) section 68, in so far as e-way bill is concerned; and</li> <li>(e) rules made under the provisions specified at clause (a) to (d) above:</li> </ol> <p>Any time limit for completion/compliance of any action by any authority/person specified under Rule 9 of CGST Rules, 2017 is falling between 01.05.21 to 31.05.21 and such action is not done within such time frame, then time limit will be extended upto 15.06.2021.</p>

	<p>2. Where a notice is issued for rejection of refund claim (partly or fully) and time limit for issuance of order as per sec 54(5) read with sec 54(7) is falling between 15.04.2021 to 30.05.2021, in such cases time limit for issuance of order shall be extended to 15 days after receipt of reply to the notice from registered person or 31.05.2021 whichever is later.</p>
<p><b>8.</b></p>	<p>As per <b><u>Notification No. 15/2021-CT dated 18.05.2021</u></b>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Fourth Amendment) Rules, 2021.</p> <ul style="list-style-type: none"> <li>• In Rule 23(1), time to file for revocation of cancellation (where registration is cancelled by PO) of registration was 30 days from service of order of cancellation of registration, now that period can be extended by AC/JC/Commissioner as the case may be.</li> <li>• Insertion of proviso in Rule 90(3): Time period from date of filing of refund claim in GST RFD-01 till the date of communication of deficiencies in RFD-03 shall be excluded from the period of 2 years as specified u/s 54(1), in respect of any such fresh refund claim filed by the applicant after rectification of deficiencies.</li> <li>• Addition of sub-rules after sub-rule 4 in Rule 90: (5) Applicant may at any time before issuance of provisional refund sanction order in GST RFD-04 or final refund sanction order in GST RFD-06 or payment order in GST RFD-05 or refund withhold order in GST RFD-07 or notice in GST RFD-08, in respect of any refund application filed in GST RFD-01, withdraw the said application for refund by filing an application in GST RFD-01W. (6) On submission of application for withdrawal of refund in GST RFD-01W, any amount debited by applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in GST RFD-01, shall be credited back to the ledger from which such debit was made.</li> <li>• In Rule 92(1), proviso is omitted.</li> <li>• In Rule 92(2): <ul style="list-style-type: none"> <li>i. The word 'Part-B' is substituted by the word 'Part-A'.</li> <li>ii. Insertion of proviso:  Where the proper officer or Commissioner is satisfied that refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part-B of Form GST RFD-07.</li> </ul> </li> <li>• In Rule 96: <ul style="list-style-type: none"> <li>i. In sub rule (6), the word 'Part-B' is substituted by the word 'Part-A'.</li> </ul> </li> </ul>

	<p>ii. In sub rule (7), the words ‘after passing an order in GST RFD-06’ shall be substituted by the words ‘by passing an order in GST RFD-06 after passing an order for release of withheld refund in Part B of GST RFD-07’.</p>
--	---