

## SUMMARY OF NOTIFICATIONS

S. No.	Contents
1.	<p>As per <b><u>Notification No. 32/2021-CT dated 29.08.2021</u></b>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Seventh Amendment) Rules, 2021.</p> <ul style="list-style-type: none"><li>• Companies can file GSTR-3B and GSTR-1 through EVC upto 31.10.2021.</li><li>• All proviso in Rule 26(1) to be omitted w.e.f 01.11.2021.</li><li>• Insertion of proviso after fourth proviso in Rule 138E w.e.f 01.05.2021: Restriction on furnishing of information in PART A of FORM GST EWB-01 shall not apply during the period from the 01.05.2021 till the 18.08.2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021.</li></ul>
2.	<p>As per <b><u>Notification No. 33/2021-CT dated 29.08.2021</u></b>, FORM GSTR-3B late fee Amnesty Scheme is extended from 31.08.2021 upto 30.11.2021.</p>
3.	<p>As per <b><u>Notification No. 34/2021-CT dated 29.08.2021</u></b>, where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 01.03.2021 to 31.08.2021, the time limit for making such application shall be extended upto the 30.09.2021.</p>