



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 01/2021 – Central Tax

New Delhi, the 1st January, 2021

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 94/2020-Central Tax, dated the 22nd December, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 786(E), dated the 22nd December, 2020.



[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 02/2021 - Central Tax

New Delhi, the 12th January, 2021

G.S.R.(E). -In exercise of the powers conferred under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government, hereby makes the following notification further to amend the notification of the Government of India, Ministry of Finance, Department of Revenue No. 2/2017-Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, -

(I). in Table I, -

- (a) against Sl. No. 7, in column (4), for 7.4.2 and the entries relating thereto, the following shall be substituted, namely: -

(4)	
"7.4.2	Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi";

- (b) against Sl. No. 14, in column (4), for 14.4.1 and the entries relating thereto, the following shall be substituted, namely: -

(4)	
"14.4.1	Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai";

(II). in Table III, the following shall be inserted at the end, namely: -

"Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at Sl. No. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at Sl. No. 13 and 14 of Table III;



Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at SI. No. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at SI. No. 31 and 32 of Table III.”

[F.No. CBEC-20/19/06/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: - The principal Notification No. 2/2017-Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19th June, 2017 and was last amended vide notification No. 04/2019 – Central Tax, dated 29th January, 2019, published vide number G.S.R. 64 (E), dated the 29th January, 2019.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No 03/2021-Central Tax

New Delhi, the 23rd February, 2021

G.S.R.....(E).— In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 17/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 200(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,

—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[F. No. CBEC-20/06/02/2020-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 04/2021 – Central Tax

New Delhi, the 28th February, 2021

G.S.R.....(E).– In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 95/2020 - Central Tax, dated the 30th December, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 809(E), dated the 30th December, 2020, namely:-

In the said notification, for the figures “**28.02.2021**”, the figures “**31.03.2021**” shall be substituted.

[F. No. CBEC-20/06/13/2020-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: The principal notification No. 95/2020 - Central Tax, dated the 30th December, 2020, was published in the Gazette of India, Extraordinary, *vide* number 809(E), dated the 30th December, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 05/2021 – Central Tax

New Delhi, the 8th March, 2021

G.S.R.....(E).– In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 196(E), dated 21st March, 2020 and was last amended *vide* notification No. 88/2020-Central Tax, dated the 10th November, 2020, published *vide* number G.S.R. 704(E), dated the 10th November, 2020.



**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
Notification No. 06/2021 – Central Tax**

New Delhi, the 30th March, 2021

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2020 – Central Tax, dated the 29th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 745(E), dated the 29th November, 2020, namely:-

In the said notification, –

- (i) in the first paragraph, for the figures, letters and words, “31st day of March”, the figures, letters and words “30th day of June”, shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, “01st day of April”, the figures, letters and words “1st day of July”, shall be substituted.

[F. No-20/16/38/2020-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 89/2020-Central Tax, dated the 29th November, 2020, published vide number G.S.R. 745(E), dated the 29th November, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 07/2021 – Central Tax

New Delhi, the 27th April, 2021

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 01/2021-Central Tax, dated the 1st January, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 2(E), dated the 1st January, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 08/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017, namely:–

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	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	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18	March, 2021, April, 2021



		per cent thereafter	
6.	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 sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification number 13/2017 – Central Tax, dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017 and was last amended *vide* notification number 51/2020 – Central Tax, dated the 24th June, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 404(E), dated the 24th June, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 09/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018, namely:—

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate	March, 2021 and	Fifteen days from



	turnover of more than rupees 5 crores in the preceding financial year	April, 2021	the due date of furnishing return
2.	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
3.	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 sub-section (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.”.

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended *vide* notification number 57/2020 – Central Tax, dated the 30th June, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 424(E), dated the 30th June, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 10/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23rd April, 2019, namely:—

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)



Under Secretary to the Government of India

Note: The principal notification No. 21/2019- Central Tax, dated the 23rd April, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 64/2020-Central Tax, dated the 31st August, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 539(E), dated the 31st August, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 11/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R..... (E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time period upto the 31st day of May, 2021, for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 12/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R.....(E).- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



Note: The principal notification number 83/2020 – Central Tax, dated the 10th November, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 13/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017,----

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition 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.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.



[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended *vide* notification No. 07/2021 - Central Tax, dated the 27th April, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 292 (E), dated the 27th April, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 14/2021 – Central Tax

New Delhi, the 1st May, 2021

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many parts of India, the Government, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of May, 2021, including for the purposes of--

- (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 whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;



but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Central Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of June, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification shall come into force with effect from the 15th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 15 /2021 – Central Tax

New Delhi, the 18th May, 2021

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

(i) in rule 23, in sub-rule (1), after the words “date of the service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,” shall be inserted;

(ii) in rule 90, -

(a) in sub-rule (3), the following proviso shall be inserted, -

“Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”;

(b) after sub-rule (4), the following sub-rules shall be inserted, namely: -

“(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.”;

(iii) in rule 92, -

(a) in sub-rule (1), the proviso shall be omitted;



(b) in sub-rule (2), -

(i) for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(ii) the following proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the 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.**”;

(iv) in rule 96, -

(a) in sub-rule (6), for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(b) in sub-rule (7), for the words, letters and figures, “after passing an order in **FORM GST RFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted;

(v) in **FORM GST REG-21**, under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point “after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,” shall be inserted;

(vi) in rule 138E, for the words “in respect of a registered person, whether as a supplier or a recipient, who, —” the words „in respect of any outward movement of goods of a registered person, who, —” shall be substituted.

(vii) for **FORM GST RFD-07**, the following **FORM** shall be substituted, namely: -

“FORM GST RFD-07

[See rules 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp. ID)

_____ (Name)

_____ (Address)

_____ (ARN)

Part-A

Order for withholding the refund

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:



S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"> ○ Recoverable dues not paid ○ In view of sub-section 11 of Section 54 ○ On account of fraud (s) of serious nature ○ Others, (specify)
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

Part-B

Order for release of withheld refund

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>



4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address: ”;

(viii) after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

“FORM GST RFD-01 W
[Refer Rule 90(5)]
Application for Withdrawal of Refund Application

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund Claim:
 - i. Filed the refund application by mistake
 - ii. Filed Refund Application under wrong category
 - iii. Wrong details mentioned in the refund application
 - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:
Date:

Signature of Authorised Signatory
Name
Designation/ Status”.



[F. No. CBEC-20/06/04/2020-GST]

(Rajeev Ranjan)
Under Secretary, Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610 (E), dated the 19th June, 2017 and was last amended *vide* notification No. 13/2021-Central Tax, dated the 01.05.2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 309(E), dated the 01st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 16/2021 – Central Tax

New Delhi, the 1st June, 2021

S.O. (E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of June, 2021, as the date on which the provisions of section 112 of the said Act shall come into force.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 17/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020, namely: —

In the said notification, in the second proviso, after the word and figure “April, 2021”, the words and figure “and May, 2021” shall be inserted.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification number 83/2020 – Central Tax, dated the 10th November, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 12/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 308(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 18/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and

			May, 2021
5.	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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	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 sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021



7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021”.
----	---	--	------------------------------

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification number 13/2017 – Central Tax, dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 661(E), dated the 28th June, 2017 and was last amended *vide* notification number 08/2021 – Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 304(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 19/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018, namely:

—

In the said notification,-

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely: —

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who	March, 2021	Sixty days from the due date of furnishing return



	are liable to furnish the return as specified under sub-section (1) of section 39	April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3	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 sub-section (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, the following provisos shall be inserted, namely: —

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely: —



Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended *vide* notification number 09/2021 – Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 305(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 20/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018, namely: —

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees



3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees
----	---	--------------------------------------

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 4/2018-Central Tax, dated 23rd January, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 53(E), dated the 23rd January, 2018 and was last amended *vide* notification number 53/2020 – Central Tax, dated the 24th June, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 406(E), dated the 24th June, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 21/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1600(E), dated the 29th December, 2017, namely:

—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India



Note: The principal notification No. 73/2017– Central Tax, dated the 29th December, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended *vide* notification number 93/2020 – Central Tax, dated the 22nd December, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 785(E), dated the 22nd December, 2020.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 22/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 23/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).– In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21st March, 2020, namely: —

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 13/2020- Central Tax, dated the 21st March, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated the 21st March, 2020 and was last amended vide notification number 05/2021 – Central Tax, dated the 8th March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 160(E), dated the 8th March, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 24/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021, namely: —

In the said notification, in the first paragraph,-

(i) in clause (i), —

- a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
- b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i), —

- a. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;
- b. for the figures, letters and words “15th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii), —



- a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
 - b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.
2. This notification shall come into force with effect from the 30th day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 14/2021- Central Tax, dated the 1st May, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 310(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 25/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23rd April, 2019, namely: —

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of July, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 21/2019- Central Tax, dated the 23rd April, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 10/2021-Central Tax, dated the 1st May, 2021, published in the Gazette



of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 306(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 26/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R..... (E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2021- Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 307(E), dated the 1st May, 2021, namely:

—

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 11/2021- Central Tax, dated the 1st May, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 307(E), dated the 1st May, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 27/2021 – Central Tax

New Delhi, the 1st June, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: —

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —



“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

[F. No. CBIC-20001/5/2021]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and last amended *vide* notification No. 15/2021 - Central Tax, dated the 18th May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 333 (E), dated the 18th May, 2021.



**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

Notification No. 28/2021 – Central Tax

New Delhi, the 30th June, 2021

G.S.R.....(E).- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2020 – Central Tax, dated the 29th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 745(E), dated the 29th November, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 197(E), dated the 21st March, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

[F. No. CBEC 20/16/38/2020-GST Part I]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 29/2021 – Central Tax

New Delhi, the 30th July, 2021

S.O. (E). - In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of August, 2021, as the date on which the provisions of sections 110 and 111 of the said Act shall come into force.

[F. No. CBIC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 30/2021 – Central Tax

New Delhi, the 30th July, 2021

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

“80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions, -



(a) in paragraph 4, -

- (A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;
- (B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 5, in the Table, in second column, -

- (A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;
- (B) against serial numbers 6C and 6D, -
 - (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;
 - (II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;
- (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;
- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(c) in paragraph 7, -

- (A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;

- (B) in the Table, in second column, -

- (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year



but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;

(II) against serial number 12, -

- (1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13, -

- (1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

- (d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the said rules, in **FORM GSTR-9C**, -

- (i) in Part A, in the table -



(a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

"K-1	Others					.”;
------	--------	--	--	--	--	-----

(b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others					.”;
---------	--	--	--	--	-----

(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others					.”;
---------	--	--	--	--	-----

(ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other



outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

(iv) Part B Certification shall be omitted.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 27/2021-Central Tax, dated the 1st June, 2021, *vide* number G.S.R. 371(E), dated the 1st June, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 31/2021 – Central Tax

New Delhi, the 30th July, 2021

G.S.R.....(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall come into force from the 1st day of August, 2021.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 32/2021 – Central Tax

New Delhi, the 29th August, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 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.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;



(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the word “Address” shall be inserted.

[F. No. CBIC-20006/24/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 30/2021 - Central Tax, dated the 30th July, 2021 *vide* number G.S.R. 517 (E), dated the 30th July, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 33/2021 – Central Tax

New Delhi, the 29th August, 2021

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018, namely:—

In the said notification, in the ninth and tenth provisos, for the figures, letters and words –31st day of August, 2021”, where ever they occur, the figures, letters and words –30th day of November, 2021” shall be substituted.

[F. No. CBIC-20006/24/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1253(E), dated the 31st December, 2018 and was last amended *vide* notification number 19/2021 – Central Tax, dated the 1st June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 363(E), dated the 1st June, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 34/2021 – Central Tax

New Delhi, the 29th August, 2021

G.S.R.....(E).– In partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 310(E), dated the 1st May, 2021, in exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby notifies that 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 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

[F. No. CBIC-20006/24/2021-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 35/2021 – Central Tax

New Delhi, the 24th September, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), —

(1) In rule 10A of the said rules, with effect from the date as may be notified, -

(a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted;

(b) the following proviso shall be inserted, namely:-

“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

(2) After rule 10A of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely: -

“10B. Aadhaar authentication for registered person .— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

Table



S. No.	Purpose
(1)	(2)
1.	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2.	For filing of refund application in FORM RFD-01 under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or
- (ii) Voter identity card issued by the Election Commission of India; or
- (iii) Passport; or
- (iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”;

(3) In rule 23 of the said rules, in sub-rule (1), with effect from the date as may be notified, after the words “on his own motion, may”, the words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted;

(4) In rule 45 of the said rules, in sub-rule (3), with effect from the 1st day of October, 2021, -

- (i) for the words “during a quarter”, the words “during a specified period” shall be substituted;
- (ii) for the words “the said quarter”, the words “the said period” shall be substituted;
- (iii) after the proviso, the following explanation shall be inserted, namely: -

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean.-



(a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and

(b) a financial year in any other case.”;

(5) In rule 59 of the said rules, in sub-rule (6), with effect from the 1st day of January, 2022, -

(i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted;

(ii) clause (c) shall be omitted;

(6) In rule 89 of the said rules, -

(i) in sub-rule (1), with effect from the date as may be notified, after the words “may file”, the words “, subject to the provisions of rule 10B,” shall be inserted;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”;

(7) In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-

“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”;

(8) After rule 96B of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:-

“96C. Bank Account for credit of refund.- For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

[F. No. CBIC-20006/26/2021-GST]



(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 32/2021 - Central Tax, dated the 29th August, 2021 *vide* number G.S.R. 598(E), dated the 29th August, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)**

Central Board of Indirect Taxes and Customs

Notification No 36/2021-Central Tax

New Delhi, the 24th September, 2021

G.S.R.....(E).– In exercise of the powers conferred by sub-section (6D) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 03/2021-Central Tax, dated the 23rd February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 132(E), dated the 23rd February, 2021, namely:

-

In the said notification, in the first paragraph after the words “hereby notifies that the provisions of”, the words, brackets, figure and letter “sub-section (6A) or” shall be inserted.

[F. No. CBIC-20006/26/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal Notification No. 03/2021 -Central Tax, dated the 23rd February, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 132(E), dated the 23rd February, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No.37/2021 – Central Tax

New Delhi, 01st December, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, —

(i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.

(ii) in **FORM GST DRC-03**, —

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

(c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-



"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												..

[F. No.CBIC-20006/32/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 35/2021 - Central Tax, dated the 24th September, 2021 *vide* number G.S.R. 659(E), dated the 24th September, 2021.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 38/2021 – Central Tax

New Delhi, the 21st December, 2021

G.S.R.....(E).— In pursuance of sub-rule (2) of rule 1 of the Central Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021 – Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 659(E), dated the 24th September, 2021, the Central Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

[F. No. CBIC-20006/26/2021-GST]

(Rajeev Ranjan)
Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 39/2021 – Central Tax

New Delhi, the 21st December, 2021

S.O.(E).— In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of January, 2022, as the date on which the provisions of sections 108, 109 and 113 to 122 of the said Act shall come into force.

[F. No. CBIC-20006/26/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 40/2021 – Central Tax

New Delhi, the 29th December, 2021

G.S.R...(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. -(1) These rules may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, —

(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -

~~-(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-~~

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.”;

(ii) in rule 80,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

~~-(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;~~



(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

~~-(3A)~~ Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

(iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

–Provided that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10.**”;

(iv) in rule 142, with effect from the 1st day of January, 2022,–

(a) in sub-rule (3), for the words and letters, ~~–fourteen days of detention or seizure of the goods and conveyance~~”, the words, brackets and figures, ~~–seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)~~” shall be substituted;

(b) in sub-rule (5), for the words, ~~–tax, interest and penalty payable by the person chargeable with tax~~”, the words, ~~–tax, interest and penalty, as the case may be, payable by the person concerned~~” shall be substituted;

(v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

–Recovery of penalty by sale of goods or conveyance detained or seized in transit.- 144A. (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.



- (2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:
- Provided** that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.
- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):
- Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:
- Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
- (6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.
- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.
- (8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:



Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature. ”;

(vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:–

–Disposal of proceeds of sale of goods or conveyance and movable or immovable property.–

154. (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;

(vii) in rule 159, with effect from the 1st day of January, 2022,–

(a) in sub-rule (2)-

(A) after the words “copy of the order of attachment”, the words, letters and figures “**in FORM GST DRC-22**” shall be inserted;

(B) after the words “Commissioner to that effect.”, the words and figures, “~~and~~ a copy of such order shall also be sent to the person whose property is being attached under section 83” shall be inserted;

(b) in sub-rule (3)-

(A) for the words “~~and~~ if the taxable person”, the word “~~and~~ if the person, whose property has been attached,” shall be substituted;



(B) for the words ~~by~~ the taxable person”, the words, ~~by~~ such person” shall be substituted;

(c) in sub-rule (4), for the words ~~the taxable person~~” occurring at both the places, the words ~~such person~~” shall be substituted;

(d) in sub-rule (5), for the words brackets and figure ~~—~~within seven days of the attachment under sub-rule (1), file an objection”, the words, letters and figures ~~file an objection in FORM GST DRC-22A~~” shall be substituted;

(viii) for ~~FORM GST DRC-10~~”, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:—

~~FORM GST DRC – 10~~

[See rule 144(2)&144A]

Notice for Auction under section 79 (1) (b) or section 129(6) of the Act

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses



The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:

Signature

Date:

Name

Designation: ”

(ix) in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, -

- (a) for the words, figures, letter and brackets ~~–See rule 144(5) & 147(12)~~”, the words, figures and brackets ~~–See rule 144(5),144A and 147(12)~~” shall be substituted;
- (b) for the word ~~–goods~~”, the words ~~–goods or conveyance~~” shall be substituted;

(x) in **FORM GST DRC-12**, with effect from the 1st day of January, 2022-

- (a) for the words, figures, brackets and letter ~~–See rule 144(5) & 147(12)~~”, the words, figures and brackets ~~–See rule 144(5),144A and 147(12)~~” shall be substituted;
- (b) for the word ~~–goods~~”, wherever it occurs, the words ~~–goods or conveyance~~” shall be substituted;



(c) after the words, figures, brackets and letters ~~provisions~~ of section 79(1)(b)/(d)", the words, figures and brackets ~~or~~ section 129(6)" shall be inserted;

(xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-

"FORM GST DRC -22

[See rule 159(1)]

Reference No.:

Date:

To

.....Name

.....Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/
Regional Transport Authority/Other Relevant Authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal
place of business at -----

----- (address) bearing registration number as -----
(GSTIN/ID), PAN is a registered taxable person under the
<<SGST/CGST>> Act.

or

It is to inform that Sh.....(name) resident
of.....(address) bearing PANand/or Aadhaar
No. is a person specified under sub-section (1A) of
Section 122 .

Proceedings have been launched against the aforesaid person under
section << ----- >> of the said Act to
determine the tax or any other amount due from the said person. As per



information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. <<description>>

or

Others (please specify) <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to (person)”

(xii) in **FORM GST DRC-23**, with effect from the 1st day of January, 2022,—

(a) after ~~“Immovable property registering authority”~~, the following shall be inserted, namely:—

~~“Regional Transport Authority/Other Relevant Authority”~~;

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	(a) Admitted amount	Tax/ Cess					< total >	< total >
		Interest					< total >	
		Penalty					<total >	
		Fees					< total >	
		Other charges					< total >	
	(b) Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding	Tax/ Cess					< total >	



	Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)							
	(c) Pre- deposit in case of sub- section (3) of section 129	Penalty					< total >”;	

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:-

“FORM GST DRC – 22A

[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To
The Pr. Commissioner/Commissioner
.....(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
--------	--



Property provisionally attached	<< property id & location>>
Account provisionally attached	<< saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the CGST Rules , 2017, I hereby submit my objection on the basis of following facts and circumstances.

.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory”.

[F. No. CBIC-20013/7/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India



Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 37/2021 - Central Tax, dated the 1st December, 2021 *vide* number G.S.R. 683(E), dated the 1st December, 2021.