

## Notification No. 13/2021 – Central Tax

Dated – 1<sup>st</sup> May, 2021

### Seeks to make third amendment (2021) to CGST Rules

Central Goods and Services Tax (Third Amendment) Rules, 2021 have been notified. Following are the key changes:

- I. Rule 36(4) shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months.
- II. The details using IFF for the month of April 2021 can be furnished from 1st May, 2021 till 28th May, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-13-central-tax-english-2021.pdf>