



GOODS AND SERVICES TAX NETWORK

# New Functionalities made available for Taxpayers on GST Portal (May, 2021)

New Functionalities pertaining to modules of:

1. [Registration.....2](#)
2. [Returns. ....2](#)

1 - Registration		
SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Extension in date of filing of revocation application of cancellation in Form GST REG-21	The time for filing the 'Application for Revocation of Cancellation' for those applicants, for whom the due date to file the same falls between 15th April to 30th May, 2021, has been extended till 31st May, 2021. (Remarks: Further extended till 30 th June, 2021, vide Notification No. 24/2021 CT dated 01.06.2021.)

2 - Returns		
S.No	Form/ Functionality	Functionality made available for Taxpayers
1	Extension in due dates/ relaxations in filing GST related compliances by taxpayers, on account of COVID Pandemic	<p>The Government has announced certain relaxations in filing of returns and other GST related compliances by taxpayers, on account of the prevailing COVID pandemic. To know more about the same, please click the following links:</p> <ul style="list-style-type: none"> <li>• Generation of Form GSTR-2B for April 2021: <a href="https://www.gst.gov.in/newsandupdates/read/473">https://www.gst.gov.in/newsandupdates/read/473</a></li> <li>• Waiver of interest and late fee for normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers: <a href="https://www.gst.gov.in/newsandupdates/read/478">https://www.gst.gov.in/newsandupdates/read/478</a> <a href="https://www.gst.gov.in/newsandupdates/read/477">https://www.gst.gov.in/newsandupdates/read/477</a></li> <li>• Extension in dates of various GST Compliances for GST Taxpayers <a href="https://www.gst.gov.in/newsandupdates/read/475">https://www.gst.gov.in/newsandupdates/read/475</a></li> <li>• Relief to taxpayers, regarding late fee, for delay in filing Form GSTR-3B returns <a href="https://www.gst.gov.in/newsandupdates/read/479">https://www.gst.gov.in/newsandupdates/read/479</a></li> <li>• Taxpayers registered under the Companies Act, 2013, can now file their Form GSTR-1 and Form GSTR-3B with EVC, apart from filing it with DSC, till 31<sup>st</sup> May, 2021, as notified by the Government. (Remarks: Further extended till 31<sup>st</sup> August, 2021, vide Notification No. 27/2021 CT dated 01.06.2021.)</li> </ul>

**Thanking You  
Team GSTN**