

# **Electronic Verification Code [EVC] based GST filing for Companies extended till 31.10.2021**

The Central Board of Indirect Taxes and Customs [CBIC] vide notification No. 32/2021 – Central Tax has extended the due date of **Electronic Verification Code [EVC] based filing for filing GSTR-1 and GSTR-3B for companies till 31.10.2021.**

Originally **Digital Signature Certificate or DSC** is used for filing GSTR-1 and GSTR-3B for companies. Amid COVID-19, this relief has been provided.

Notification is given below for reference:

**[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 29<sup>th</sup> 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 “31<sup>st</sup> day of August, 2021”, the figures, letters and words “31<sup>st</sup> day of October, 2021” shall be substituted;

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

(ii) with effect from the 1<sup>st</sup> 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 1<sup>st</sup> day of May, 2021 till the 18<sup>th</sup> 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 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610(E), dated the 19<sup>th</sup> June, 2017 and were last amended *vide* notification No. 30/2021 - Central Tax, dated the 30<sup>th</sup> July, 2021 *vide* number G.S.R. 517 (E), dated the 30<sup>th</sup> July, 2021.