

1. CBIC vide Central Notification number 33/2021 dated 29th August, 2021 has extended the deadline to avail benefit of amnesty scheme for non-filing of GSTR-3B till 30-11-2021-<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-33-central-tax-english-2021.pdf> (Earlier 31-08-2021).

Accordingly, any taxpayer who has not filed his/her GSTR-3B for any period between July-2017 to April-2021 may file it within 30-11-2021. Reduced late fees will be required to pay Max. Rs.1000.00 (500+500) per tax period for taxable return and Rs.500.00 (250+250) per tax period for nil return.

Please note that late fees for GSTR-1 for the same tax period has not been waived so it requires to be paid. Please also note that ITC for the same tax period shall not be allowed if it is not claimed within the limitation period i.e. within 6 months from the end of FY or filing of GSTR-9 whichever is earlier.

2) CBIC vide central notification no. 34/2021 dated 29th August,2021 [<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-34-central-tax-english-2021.pdf>] has extended the due date for making an application for revocation of cancelled GST registration certificate to 30th September, 2021.

Accordingly, Any Taxpayer whose GST number has been cancelled by the department for non-filing of GSTR-3B in between 1st March 2020 to 31-08-2021 can apply online for revocation of GST cancellation.

3) CBIC vide Central Notification No. 32/2021 dated 29th August, 2021 [<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-32-central-tax-english-2021.pdf>] has allowed the use of EVC or DSC to file GSTR-1 and GSTR-3B till 31st October, 2021 for Private and public limited companies.