

## **Notification No. 1/2021 – Central Tax**

**Dated – 1<sup>st</sup> January, 2021**

### **Seeks to make amendment (2021) to CGST Rules, 2017**

Central Government, on the recommendations of the Council, made the following rules further to amend the Central Goods and Services Tax Rules, 2017 and these rules may be called the Central Goods and Services Tax (Amendment) Rules, 2021 and 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.”.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-01-central-tax-english-2021.pdf>