

Notification No. 14/2021 – Central Tax

Dated – 1st May, 2021

Seeks to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under section 168A of CGST Act

Any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th April, 2021 to the 30th May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st May, 2021, including for the purposes of—

- a. completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called; or
- b. filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called with some exceptions to this general extension.

Also, the time limit for completion of any action by any authority or by any person as per Rule 9 of the CGST Rules related to verification and approval of registration application, falling during the period from 1st May, 2021 to 31st May, 2021 shall be extended to 15th June, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-14-central-tax-english-2021.pdf>