

## Notification No. 27/2021 – Central Tax

Dated – 1<sup>st</sup> June, 2021

### Seeks to make amendments (Fifth Amendment, 2021) to the CGST Rules, 2017

Government has made the following rules further to amend the Central Goods and Services Tax Rules, 2017:

In the Central Goods and Services Tax Rules, 2017:

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st May, 2021, for the figures, letters and words “31st May, 2021”, the figures, letters and words “31st August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted:

Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted:

Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st June, 2021 till the 28th June, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-27-central-tax-english-2021.pdf>