

Notification No. 35/2021 – Central Tax

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

Dated – 24th September, 2021

The Government has amended the **CGST Rules, 2017** vide **Notification No. 35/2021 – Central Tax** and **Notification No. 36/2021 – Central Tax, Dated 24th September 2021** in order to bring into effect some of the recommendations made in the 45th GST Council Meeting.

1. Aadhaar authentication made mandatory for filing refund claims and applications for revocation of cancellation of registration.
2. Furnishing of Bank account on GST portal.
3. Amendment in Rule 45(3) for providing Relaxation in filing FORM GST ITC-04.
4. Rule 59(6) regarding Restricting in the filing of Form GSTR-1.
5. Refund to be disbursed in the bank account, which is linked with the same PAN.
6. Specified Persons excluded from Aadhaar Authentication.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-35-central-tax-english-2021.pdf>