

Notification No. 07/2021 – Central Tax

Dated – 27th April, 2021

Seeks to make second amendment (2021) to CGST Rules

Government, on the recommendations of the Council, made the rules to amend the Central Goods and Services Tax Rules, 2017. After the third proviso the following proviso shall be inserted in rule 26 in sub-rule (1) of Central Goods and Services Tax Rules, 2017

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-07-central-tax-english-2021.pdf>