



GST Updates in Registration, Amnesty & EWB

Government has come out with the notifications giving relief to trade in terms of time extension for return filings, revocation of registration etc. We provide a brief synopsis of such changes as below..

GST Amnesty Scheme Extended

Government has extended the last date from August 2021 to November 2021 with late fee relaxations for late filing of returns:

Tax Periods	Tax Liability	Max Late Fee
July-17 to April-21	Nil	500/- per return
	Yes	1000/- per return
Note: Reduced Late Fee benefit available only if GSTR3B filed between 01.06.2021 to 30.11.2021		

Notification No. 33/2021 dated 29.08.2021

GST Revocation Extended

The Government has provided for filing of revocation of cancelled registration application as follows:

Scenario	Timeline for filing a revocation application time falling between	Extended time for filing of revocation application
Composition taxable persons whose registration has been cancelled owing to non-filing of return for 3 consecutive periods. Revocation application could have been filed within 30 days (+30 days by AC/DC + 30 days by Commissioner)	01.03.2020 to 31.08.2020	30.09.2020
Registration of registered persons other than those operating under Composition scheme has been cancelled owing to non-filing of return for 6 continuous months. Revocation application could have been filed within 30 days (+30 days by AC/DC + 30 days by Commissioner)	01.03.2020 to 31.08.2020	30.09.2020

Notification No. 34/2021-Central Tax, Dated: 29.08.2021

Filing of GST Returns through EVC by corporate assesses

Taxpayers registered under Companies Act, 2013 can furnish returns i.e. GSTR1/3B/ Invoice Furnishing Facility (IFF) by using EVC instead of DSC till 31.10.2021

Notification No. 32/2021 dated 29.08.2021

Relaxation in rule restricting generation of e-way bill by a registered person

CGST Rules, 2017 provides for restriction in generation of e-way bill for both inward & outward movement of goods by a registered person who has failed to furnish return for 2 consecutive months/quarter. The above restriction was amended to restrict generation of e-way bill only in case of outward movement of goods.

Now Government has relaxed this condition as not applicable between 01.05.2021 till 18.08.2021 for the cases where either GSTR-3B or GSTR-3 or CMP-08 has not been filed for the period March 2021 to May 2021.

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