

## **N D A Update – Extension of GST Amnesty Scheme by CBIC**

For non-furnishing **FORM GSTR-3B** for the tax periods from July, 2017 to April, 2021, amnesty scheme was announced by the Government on 01.06.2021 providing relief if the returns for these tax periods are furnished between 01.06.2021 to 31.08.2021. **The last date to avail benefit of the late fee amnesty scheme, has now been extended from existing 31.08.2021 to 30.11.2021.** *[Refer Notification No. 33/2021- Central Tax, dated 29.08.2021].*

The Government has also extended the timelines for filing of application for revocation of cancellation of registration to **30.09.2021**, where the due date of filing of application for revocation of cancellation of registration falls between **01.03.2020 to 31.08.2021**. The extension would be applicable only in those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act *[Refer Notification No. 34/2021- Central Tax, dated 29.08.2021]*.

The filing of **FORM GSTR-3B** and **FORM GSTR-1/ IFF** by companies using electronic verification code (EVC), instead of Digital Signature certificate (DSC) **has been further extended to 31st October, 2021.**

*[Refer Notification No. 32/2021- Central Tax, dated 29.08.2021].*

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