



## Synopsis of GST Notifications issued on 29<sup>th</sup> August 2021

1. The Government has extended the time-limit up to which **amnesty for reduced late fee in respect of GSTR 3B** (not in respect of GSTR 1 & GSTR 4) can be availed. The last date to avail the late fee Amnesty Scheme is now extended from existing 31st August, 2021 to **30th November, 2021** [NN 33/2021 - CT dated 29th August, 2021]

Late fees structure:

Sr. No.	Nature of Return	Late Fee Capped under Amnesty Scheme
1	Where tax liability is Nil	Rs. 500 per return (CGST - Rs. 250, SGST - Rs. 250)
2	Other than Nil Return	Rs. 1,000 per return (CGST - Rs. 500 & SGST - Rs. 500)

2. The timeline for filing of application for **Revocation of Cancellation of Registration** where the due date of filing the said application falls between 1st March, 2020 to 31st August, 2021 has been extended to **30th September, 2021** [NN 34/2021 - CT dated 29th August, 2021]

3. The filing of Form GSTR 3B & GSTR 1/IFF by companies using electronic verification code (EVC), instead of Digital Signature Certificate (DSC) has already been enabled for the period from 27th April, 2021 to 31st August, 2021. The said period has been further extended to **31st October, 2021**.

## GSTN Advisory - Rule 59(6) [Blocking of GSTR-1]

1. As per Rule 59(6), if a registered taxpayer fails to file the return in **GSTR-3B** for the **preceding 2 months** then he would **not** be allowed to provide the details of outward supplies of goods or services or both in GSTR-1.

For example, if taxpayer fails to file GSTR-3B for April and May he won't be able to file GSTR-1 for June.

2. Further, if the taxpayer has opted into the QRMP scheme to file returns on a quarterly basis, then he will not be allowed to file B2B sales on the IFF or file GSTR-1 if GSTR-3B of last quarter is pending for filing.