

**GST UPDATE**  
**JULY 2021**

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**NOTIFICATIONS AND CIRCULARS**

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**A NOTIFICATIONS UNDER CENTRAL TAX**

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	30.07.2021	29/2021 – CT	Notifies section 110 and 111 of the Finance Act, 2021 w.e.f. 01.08.2021.	35 44	-
A.2	30.07.2021	30/2021 – CT	Amends Rule 80 of the CGST Rules, 2017 and notify Form GSTR 9 and 9C for FY 2020-21. Rule 80 provides for exemption from GSTR-9C to taxpayers having AATO upto Rs. 5 crores.	44 164	80 -
A.3	30.07.2021	31/2021 – CT	Exempts taxpayers having AATO upto Rs. 2 crores from the requirement of furnishing annual return for FY 2020-21.	44	80

**A.1 Notification No. 29/2021 – CT ; dated 30.07.2021**

S.O. .... (E). - In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of August, 2021, as the date on which the provisions of sections 110 and 111 of the said Act shall come into force.

[F. No. CBIC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

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**A.2 Notification No. 30/2021 – CT ; dated 30.07.2021**

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

**2.** In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

**“80. Annual return.**- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the

common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions,-
- (a) in paragraph 4, -
    - (A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;
    - (B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;
  - (b) in paragraph 5, in the Table, in second column, -
    - (A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;
    - (B) against serial numbers 6C and 6D, -
      - (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;
      - (II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;
    - (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;
    - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
  - (c) in paragraph 7, -
    - (A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
    - (B) in the Table, in second column, -
      - (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;
      - (II) against serial number 12, -
        - (1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13, -

- (1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the said rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table-

- (a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

“K-1	Others					.”;
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- (b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(c) against Pt. V, -

- (I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

- (II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others					”;
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- (ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

- (iii) in the instructions, -

- (a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
- (b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.
- (c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

- (iv) Part B Certification shall be omitted.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended vide notification No. 27/2021-Central Tax, dated the 1st June, 2021, vide number G.S.R. 371(E), dated the 1st June, 2021.

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**A.3 Notification No. 31/2021 – CT ; dated 30.07.2021**

G.S.R.....(E).— In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate

(6)

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turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall come into force from the 1st day of August, 2021.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)  
Under Secretary to the Government of India

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**B CIRCULARS**

S. N.	Date	Circular No.	Subject	Sec	Rule
B.1	20.07.2021	157/13/2021-GST	Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021	168A	-

**B.1 Circular No. 157/13/2021-GST ; dated 20.07.2021**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject : Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.**

The Government has issued notifications under Section 168A of the CGST Act, 2017, wherein the time limit for completion of various actions, by any authority or by any person, under the CGST Act, which falls during the specified period, has been extended up to a specific date, subject to some exceptions as specified in the said notifications. In this context, various representations have been received seeking clarification regarding the cognizance for extension of limitation in terms of Hon'ble Supreme Court Order dated 27.04.2021 in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020 under the GST law. The issues have been examined and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues detailed hereunder:

2.1 The extract of the Hon'ble Supreme order dated 27th April 2021 is reproduced below for reference:

*"We, therefore, restore the order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 direct that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders. It is further clarified that the period from 14th March, 2021 till further orders shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable*



*Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.*

*We have passed this order in exercise of our powers under Article 142 read with Article 141 of the Constitution of India. Hence it shall be a binding order within the meaning of Article 141 on all Courts/Tribunals and Authorities.”*

2.2 The matter of extension of period of limitation under Section 168A of the CGST Act, 2017 was deliberated in the 43rd Meeting of GST Council. Council, while providing various relaxations in the compliances for taxpayers, also recommended that wherever the timelines for actions have been extended by the Hon’ble Supreme Court, the same would apply.

3. Accordingly, legal opinion was solicited regarding applicability of the order of the Hon’ble Supreme Court to the limitations of time lines under GST Law. The matter has been examined on the basis of the legal opinion received in the matter. The following is observed as per the legal opinion:-

(i) The extension granted by Hon’ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings. All other proceedings should be understood in the nature of the earlier used expressions but can be quasi-judicial proceedings. Hon’ble Supreme Court has stepped into to grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has not extended it to every action or proceeding under the CGST Act.

(ii) For the purpose of counting the period(s) of limitation for filing of appeals before any appellate authority under the GST Law, the limitation stands extended till further orders as ordered by the Hon’ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020 vide order dated 27th April 2021. Thus, as on date, the Orders of the Hon’ble Supreme Court apply to appeals, reviews, revisions etc., and not to original adjudication.

(iii) Various Orders and extensions passed by the Hon’ble Supreme Court would apply only to acts and actions which are in nature of judicial, including quasi-judicial exercise of power and discretion. Even under this category, Hon’ble Supreme Court Order, applies only to a lis which needs to be pursued within a time frame fixed by the respective statutes.

(iv) Wherever proceedings are pending, judicial or quasi-judicial which requires to be heard and disposed off, cannot come to a standstill by virtue of these extension orders. Those cases need to be adjudicated or disposed off either physically or through the virtual mode based on the prevailing policies and practices besides instructions if any.

(v) The following actions such as scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest in accordance with GST law would not be covered by the judgment of the Hon’ble Supreme Court.

(vi) As regards issuance of show cause notice, granting time for replies and passing orders, the present Orders of the Hon’ble Supreme Court may not cover them even though they are quasi-judicial proceedings as the same has only been made applicable to matters relating to petitions/applications/suits, etc.

4. On the basis of the legal opinion, it is hereby clarified that various actions/compliances under GST can be broadly categorised as follows: -

(a) **Proceedings that need to be initiated or compliances that need to be done by the taxpayers:-**These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers.

(b) **Quasi-Judicial proceedings by tax authorities:-**

The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may interalia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.

Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.

(c) **Appeals by taxpayers/ tax authorities against any quasi- judicial order:-**Wherever any appeal is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required to be undertaken, the time line for the same would stand extended as per the Hon'ble Supreme Court's order.

5. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

7. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)  
Pr. Commissioner (GST)

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