

CBIC vide circular number 157/13/2021-GST dated 20th July,2021 has issued following clarification in respect of extension of limitation under GST laws in terms of Hon'ble Supreme court order dated 27th April,2021. The Government in exercise of power conferred by section 168(1) of The CGST Act,2017 clarified as under:

- For the proceedings that needs to be initiated or compliances that needs to be done by the tax payers, they will be governed by statutory mechanism and the time limit provided/extension granted under the statute. Various orders of The Hon'ble Supreme court would not apply to the said proceedings and compliances on part of tax payers.
- For the 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, which 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.
- For appeals by tax payers/tax authorities against any quasi-Judicial order, that is, wherever any appeal is required to 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.
- In nutshell, 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.

CBIC vide notification 29/2021-CT dated 30th July, 2021 has appointed 1st day of August, 2021 as date on which following provision of Finance Act, 2021 shall come into force

| Section of Finance Act, 2021 | Section of CGST Act | Particulars |
|------------------------------|---------------------|---|
| 110 | 35(5) | Section 35(5) which required registered person to gets his accounts audited by a chartered accountant or a cost accountant shall be omitted. |
| 111 | 44 | Section 44 has been substituted to provide that every registered person, other than 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 which may include a self-certified reconciliation statement, |

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| | | reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed. |
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CBIC vide notification 30/2021-CT dated 30th July, 2021 has amended CGST Rules to provide as under

Rule 80 has been substituted to provide that 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, on or before the 31st day of December following the end of such financial year, electronically through the common portal.

Form GSTR 9 has been amended to incorporate financial Year 2020-21 wherever required.

Form GSTR 9C has been amended to incorporate financial year 2020-21 wherever required & Certification by chartered accountant & cost accountant in Part B of Form GSTR 9C has been omitted.

CBIC vide notification 31/2021-CT dated 30th July, 2021 has exempted registered person whose aggregate turnover in the financial year 2020-21 is up to 2 crore rupees, from filing annual return for said financial year.