

“परंतु यह भी कि किसी भी रजिस्ट्रीकृत व्यक्ति, जो कि कंपनी अधिनियम, 2013 (2013 का 18) के उपबंधों के अधीन रजिस्ट्रीकृत हो, को 27 अप्रैल, 2021 से 31 मई, 2021 तक की अवधि के दौरान, धारा 39 के तहत प्ररूप जीएसटीआर-3ख में प्रस्तुत की जाने वाली विवरणी को एवं धारा 37 के तहत प्ररूप जीएसटीआर-1 में या बीजक प्रस्तुत करने की सुविधा का उपयोग करते हुए प्रस्तुत किये जाने वाले जावक प्रदायों के ब्यौरे को इलेक्ट्रॉनिक सत्यापन कोड (ईवीसी) के माध्यम से सत्यापित करने की भी अनुमति है।”

[फा. सं. सीबीईसी-20/06/08/2020- जीएसटी]

राजीव रंजन, अवर सचिव

टिप्पण: मूल नियम को सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा प्रकाशित अधिसूचना सं. 03/2017- केन्द्रीय कर, तारीख 19 जून, 2017 के द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया और सा.का.नि. सं. 2(अ), तारीख 01 जनवरी, 2021 द्वारा प्रकाशित अधिसूचना सं. 01/2021- केन्द्रीय कर, तारीख 01 जनवरी, 2021 द्वारा अंतिम संशोधन किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 27th April, 2021

No. 07/2021—Central Tax

G.S.R. 292(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) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2021.
(2) These rules shall come into force on the date of their publication in the Official Gazette.
- In the Central Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”

[F. No. CBEC-20/06/08/2020-GST]

RAJEEV RANJAN, Under Secy.

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 last amended *vide* notification No. 01/2021-Central Tax, dated the 1st January, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 2(E), dated the 1st January, 2021.