

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification No. 10/2021 – Central Tax**

**New Delhi, the 1<sup>st</sup> May, 2021**

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23<sup>rd</sup> April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23<sup>rd</sup> April, 2019, namely:—

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31<sup>st</sup> March, 2021, upto the 31<sup>st</sup> day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> day of April, 2021.

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

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 21/2019- Central Tax, dated the 23<sup>rd</sup> April, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23<sup>rd</sup> April, 2019 and was last amended by notification No. 64/2020-Central Tax, dated the 31<sup>st</sup> August, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 539(E), dated the 31<sup>st</sup> August, 2020.