

# GST Update

Weekly Update  
05.06.2021

# Background

- This Presentation covers the GST changes / observations/ press releases released by CBEC since the last update on 08.05.2021. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications, except the provisions related solely to SGST provisions. Similar parallel provisions in State Laws may be referred to as required

# GST Revenue for May 2021

- **PIB Press release dated 5<sup>th</sup> June 2021.**
- The gross GST revenue collected in the month of May 2021 is **₹1,02,709 crore** of which CGST is **₹17,592 crore**, SGST is **₹22,653**, IGST is **₹53,199 crore** (including **₹26,002 crore** collected on import of goods) and Cess is **₹ 9,265 crore** (including **₹868 crore** collected on import of goods).
- The above figure includes GST collection from domestic transactions till 4<sup>th</sup> of June since taxpayers were given various relief measures in the form of waiver/reduction in interest on delayed return filing for 15 days for the return filing month May'21 in the wake of covid pandemic second wave.

## GST Revenue for May 2021 (Contd)

- The revenues for the month of May 2021 are **65% higher** than the GST revenues in the same month last year. During the month, revenues from import of goods was **56% higher** and the revenues from domestic transaction (including import of services) are **69% higher** than the revenues from these sources during the same month last year.
- This would be eighth month in a row that GST revenues have crossed ₹ 1 lakh crore mark. This is despite the fact that most of the States have been under strict lockdown due to the pandemic.
- Smaller taxpayers with turnover less than ₹ 5 crore still have time till first week of July to file the returns without any late fee and interest and the revenue from these taxpayers is deferred till then.

## **43<sup>rd</sup> Meeting of GST Council Decisions**

(PIB Press release dated 28<sup>th</sup> May 2021; Notifications No. 16 to 27 – CT all dated 1<sup>st</sup> June 2021; 01 to 03/2021-CT(R) dated 2<sup>nd</sup> June 2021)

# Amendment of section 50; Payment of interest on net liability

- **Notification No. 16/2021 – Central Tax dated 1<sup>st</sup> June 2021**
- Appoints 01.06.2021 as the day from which the provisions of section 112 of Finance Act, 2021, relating to amendment of section 50 of the CGST Act, 2017 shall come into force.
- Thus, in section 50(1) of the CGST Act, for the proviso, the following proviso is substituted and is deemed to have been substituted with effect from 1<sup>st</sup> July 2017, namely:—
- *“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”*

## Interest rate

- **Notification No. 18/2021-Central Tax dated 1<sup>st</sup> June 2021**
- Interest rate for late filing of monthly/quarterly returns in Form GSTR-3B or PMT-06 challans as well as for late filing of statement in Form CMP-08 by the composition taxpayers reduced.
- For large taxpayers (aggregate turnover more than Rs. 5 crore)
  - A lower rate of interest @ 9% for first 15 days after the due date of filing return in FORM GSTR-3B for tax period March 21, April 21 and May 2021; Rate after 15 days shall be 18%.

## Interest rate (Contd)

- For small taxpayers (aggregate turnover up to Rs. 5 crore): For March & April 2021 tax periods:
  - NIL rate of interest for first 15 days from due date of furnishing FORM GSTR-3B or filing of PMT-06 Challan, reduced rate of 9% thereafter for further 45 days, 30 days and 15 days for March, 2021, April, 2021 and May, 2021 respectively.
  - NIL rate of interest for first 15 days from the due date of furnishing the statement in CMP-08 by composition dealers for QE March 2021, and reduced rate of 9% thereafter for further 45 days.
  - NIL rate of interest for first 15 days from the due date of furnishing the return in FORM GSTR-3B or filing of PMT-06 Challan, and reduced rate of 9% thereafter for further 15 days.

## Interest rate (Contd)

- For small taxpayers (aggregate turnover less than Rs. 5 crore) and filing quarterly returns( For quarter ending March 2021)
  - Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter

# Interest rates (Contd)

Sl. No.	Tax Period	Class of taxpayer (Based AATO)	Due date of filing	Reduced Rate of Interest					Waiver of late fee till
				First 15 days from due date	16-30 days	31-45 days	46-60 days	After 60th day onwards	
1	March 2021	> Rs. 5 Cr.	20th April	9%	18%	18%	18%	18%	5th May, 21
		Up to Rs. 5 Cr	20th April	Nil	9%	9%	9%	18%	20th June, 21
2	April 2021	> Rs. 5 Cr.	20th May	9%	18%	18%	18%	18%	4th June, 21
		Up to Rs. 5 Cr	20th May	Nil	9%	9%	18%	18%	5th July, 21
3	May 2021	> Rs. 5 Cr.	20th June	9%	18%	18%	18%	18%	5th July, 21
		Up to Rs. 5 Cr	20th June	Nil	9%	18%	18%	18%	20th July, 21

## Late Fees for GSTR-3B filing

- Notification NO. 19/2021- CT; Amnesty Scheme to provide relief to taxpayers regarding late fee for pending returns:
- The late fee for non-furnishing FORM GSTR-3B for the tax periods from July, 2017 to April, 2021 reduced / waived as under: –
  - Late fee capped to a maximum of Rs 500/- (Rs. 250/- each for CGST & SGST) per return for taxpayers, who did not have any tax liability for the said tax periods;
  - Late fee capped to a maximum of Rs 1000/- (Rs. 500/- each for CGST & SGST) per return for other taxpayers;
- The reduced rate of late fee would apply if GSTR-3B returns for these tax periods are furnished between 01.06.2021 to 31.08.2021.

# Amnesty for GSTR-3B filing (Contd)

Category	Late Fee/return	Return	Period	Condition
For NIL returns	Maximum of Rs. 500/- (CGST+SGST)	GSTR-3B	July 2017 to April 2021	Returns to be furnished between  01.06.2021 to 31.08.2021
For other than NIL returns	Maximum of Rs. 1,000/- (CGST+SGST)			

# Rationalization of late fee imposed under section 47 of the CGST Act

- Notification NO. 19 & 20/2021-CT; Late fee for delay in furnishing of FORM GSTR-3B and FORM GSTR-1 to be capped, per return, as below: **( For prospective tax periods from June 2021 onwards)**
  - Taxpayers having nil tax liability in GSTR-3B or nil outward supplies in GSTR-1, the late fee to be capped at Rs 500/- (Rs 250 CGST + Rs 250 SGST) per return.
  - For other taxpayers:
    - For taxpayers having Annual Aggregate Turnover in preceding year up to Rs 1.5 crore, late fee to be capped to a maximum of Rs 2000/- (1000 CGST+1000 SGST) per return.
    - For taxpayers having AATO in preceding year between Rs 1.5 crore to Rs 5 crore, late fee to be capped to a maximum of Rs 5000/-(2500 CGST+2500 SGST) per return.

# Rationalization of late fee imposed under section 47 of the CGST Act (Contd)

- Late fee for delay in furnishing of FORM GSTR-3B and FORM GSTR-1 to be capped, per return, as below: (**For prospective tax periods**)
  - For taxpayers having AATO in preceding year above Rs 5 crores, late fee to be capped to a maximum of Rs 10000/- (5000 CGST+5000 SGST) per return.
- Notification No. 21/2021-CT; The late fee for delay in furnishing of FORM GSTR-4 by composition taxpayers capped to Rs 500/- (Rs 250 CGST + Rs 250 SGST) per return, if tax liability is nil in the return, and Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) per return for others.
- Notification No. 22/2021-CT; Late fee payable for delayed furnishing of FORM GSTR-7 (TDS), from June, 2021 onwards reduced to Rs.50/- per day (Rs. 25 CGST + Rs 25 SGST) and capped to a maximum of Rs 2000/- (Rs. 1,000 CGST + Rs 1,000 SGST) per return.

# Late fees Summary

Category	Return	Late Fee/return
For NIL returns	GSTR 3B / GSTR1	Maximum of Rs. 500/- (CGST+SGST)
For other than NIL returns (Annual Aggregate Turnover in preceding year up to Rs 1.5 crore)		Maximum of Rs. 2,000/- (CGST+SGST)
For other than NIL returns (Annual Aggregate Turnover in preceding year between Rs 1.5 crore to Rs 5 crore)		Maximum of Rs. 5,000/- (CGST+SGST)
For other than NIL returns (Annual Aggregate Turnover in preceding year above Rs 5 crores)		Maximum of Rs. 10,000/- (CGST+SGST)
For NIL returns	Return by Composition Optee	Maximum of Rs. 500/- (CGST+SGST)
For other than NIL returns	Return by Composition Optee	Maximum of Rs. 2,000/- (CGST+SGST)
For TDS returns	FORM GSTR-7 (TDS Return)	Rs.50/- per day (CGST+SGST) and to be capped to a maximum of Rs 2000 (CGST+SGST)

# Certain other COVID-19 related relaxations

- **Notification No. 23/2021- Central Tax dated 1<sup>st</sup> June 2021**
  - Amends Notification no. 13/2020-Central Tax
  - Excludes Government departments and local authorities from the mandatory requirement of issuance of e-invoice after crossing the prescribed limits
- **Notification No. 24/2021 – Central Tax dated 1<sup>st</sup> June 2021**
  - Amends notification no. 14/2021-Central Tax in order to extend due date of compliances which fall during the period from "15.04.2021 to 29.06.2021" till 30.06.2021 excluding certain sections like 10(3), 25,27,31,37,47,50,68, 69,90,122 & 129 etc.

# Certain other COVID-19 related relaxations

- **Notification No. 25/2021- Central Tax dated 1<sup>st</sup> June 2021**
  - The due date for furnishing return in Form GSTR-4 for the financial year ending 31st March 2021 has been extended to 31st July 2021. (Earlier extended till 31<sup>st</sup> May 2021).
- **Notification No. 26/2021- Central Tax dated 1<sup>st</sup> June 2021**
  - The due date for furnishing the declaration in Form GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1<sup>st</sup> January 2021 to 31<sup>st</sup> March 2021 has been extended from 25<sup>th</sup> April 2021 to 30<sup>th</sup> June 2021. (Earlier extended till 31<sup>st</sup> May 2021).

# Certain other COVID-19 related relaxations

- **Notification No. 27/2021- Central Tax dated 1<sup>st</sup> June 2021**
  - Allowing filing of returns by companies using Electronic Verification Code (EVC), instead of Digital Signature Certificate (DSC) till 31.08.2021; A registered person registered under the Companies Act, 2013 shall, during the period from the 27<sup>th</sup> April 2021 to 31<sup>st</sup> August 2021 also be allowed to furnish the return in FORM GSTR-3B and the details of outward supplies in FORM GSTR-1 or using IFF, verified through EVC.
  - Cumulative application of rule 36(4) for availing ITC for tax periods April, May and June 2021 in the return for the period June 2021.
  - The details using IFF for the month of May 2021 can be furnished from 1st June 2021 till 28th June 2021.

# Compliance reliefs Summary

Sl.No.	Compliance	Tax Period	Relaxation
1.	GSTR-1/ IFF	May 2021	Due date extended till 28th June 2021
2.	GSTR-4	FY 2020-21	Due date extended till 31st July 2021
3.	FORM GST ITC-04	QE March 2021	Due date extended till 30th June 2021
4.	Application of Rule 36(4)	Periods April, May & June,21	Cumulative application of rule 36(4)in the return for the period June 2021
5.	Filing of returns by Companies	Till 31st August 2021	Option for filing of returns using EVC instead of DSC by Companies
6.	Time limit for completion of various actions, by any authority or by any person, under the GST Act, which falls during the period from 15 April 2021 to 29 June 2021,	15th April 2021 to 29th June 2021	Extended up to 30th June 2021, subject to some exceptions.  <b>NOTE:</b> Wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply.
7.	Furnishing the statement in CMP-08 by composition dealer	Quarter Ending March-2021	NIL interest for first 15 days from the due date. Reduced rate of 9% for further 45 days

# Simplification of Annual Return for Financial Year 2020-21

- Taxpayers would be able to self-certify the reconciliation statement, instead of getting it certified by chartered accountants. This change will apply for Annual Return for FY 2020-21.
- The filing of annual return in FORM GSTR-9 / 9A for FY 2020-21 to be optional for taxpayers having aggregate annual turnover up to Rs 2 Crore;
- The reconciliation statement in FORM GSTR-9C for the FY 2020-21 will be required to be filed by taxpayers with annual aggregate turnover above Rs 5 Crore.

## Other reliefs

- Certain clarifications/clarificatory amendments recommended in relation to GST rates. Major ones are, -
  - Leviability of IGST on repair value of goods re-imported after repairs
  - GST rate of 12% to apply on 'parts of sprinklers/ drip irrigation systems' falling under tariff heading 8424 (nozzle/laterals) to apply even if these goods are sold separately.
- GST Returns: Recommended amendments in certain provisions of the CGST Act so as to make the present system of GSTR-1/3B return filing as the default return filing system in GST in place of GSTR-2 / GSTR-3.

## Exemption to Services

- Services supplied to an educational institution by way of serving of food including mid- day meals under any midday meals scheme, sponsored by Government is exempt from levy of GST irrespective of funding of such supplies from government grants or corporate donations.
- Services provided by way of examination including entrance examination where fee is charged for such examinations, by National Board of Examination (NBE), or similar Central or State Educational Boards, and input services relating thereto are exempt from GST.

- **Notification No. 01/2021 – Central Tax (Rate) dated 2<sup>nd</sup> June 2021**
- Amends Notification No. 1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June 2017
- Diethylcarbamazine (DEC)
  - GST Rate 5%
  - Serial No. 231 inserted in schedule I

## GST Rates (Contd)

- **Notification No. 02/2021 – CT (Rate) dated 2<sup>nd</sup> June 2021**
- Amends Notification No.11/2017- CT (Rate), dated 28<sup>th</sup> June 2017
- Landowner promoters can utilize credit of GST charged to them by developer promoters in respect of such apartments that are subsequently sold by the land promotor and on which GST is paid. The developer promotor shall be allowed to pay GST relating to such apartments any time before or at the time of issuance of completion certificate.
- GST Rates for Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.... 5%

# IGST relaxations on import of COVID related goods

# IGST on import of oxygen concentrators for personal use

- **Notification No. 30/2021-Customs dated 1<sup>st</sup> May 2021**
- IGST on Oxygen concentrators imported for personal use, classifiable under 9804
  - reduced from 28% to 12%
- The notification shall remain in force up to and inclusive of the 30<sup>th</sup> June 2021

# COVID Reliefs

- A number of specified COVID-19 related goods such as medical oxygen, oxygen concentrators and other oxygen storage and transportation equipment, certain diagnostic markers test kits and COVID-19 vaccines, etc., exempted from IGST, even if imported on payment basis, for donating to government or on recommendation of state authority to any relief agency. This exemption shall be valid up to 31.08.2021. (**Notification No.32/2021-Customs dated 31<sup>st</sup> May 2021**)
- It may be mentioned that these goods are already exempted from Basic Customs duty.
- Further in view of rising Black Fungus cases, the above exemption from IGST has been extended to 'Amphotericin B' (**Notification No.31/2021-Customs dated 31<sup>st</sup> May 2021**)
- As regards individual items, it was decided to constitute a Group of Ministers (GoM) to go into the need for further relief to COVID-19 related

# Exemption from IGST on imports of COVID-19 relief material donated from abroad

- **Ad hoc Exemption Orders No. 4/2021-Customs dated 3<sup>rd</sup> May 2021 and 05/2021-Customs dated 31<sup>st</sup> May 2021**
- Ad hoc Exemption from IGST on imports of specified COVID-19 relief material donated from abroad
- This exemption shall apply till 30<sup>th</sup> August 2021. It would also cover goods already imported but lying uncleared on 3<sup>rd</sup> May 2021.
- The exemption shall be subject to the following conditions:
  - State Government shall appoint a nodal authority in the State for the purpose of this exemption. As per section 2 (103) of the Central Goods and Services Tax Act, 2017, state include a Union territory with Legislature.

# Exemption from IGST on imports of COVID-19 relief material donated from abroad (Contd)

- The exemption shall be subject to the following conditions:
  - The Nodal authority so appointed shall authorise any entity, relief agency or statutory body, for free distribution of such Covid-relief material.
  - The said goods can be imported free of cost by a State Government or, any entity/ relief agency/ statutory body, authorized in this regard for free distribution anywhere in India.
  - The importer shall before clearance of goods from Customs produce a certificate from the said nodal authorities that goods are meant for free distribution for Covid relief.
  - After imports, the importer shall produce, to the Deputy or Assistant Commissioner of Customs at the port within a period of six months from the date of importation or within such extended period not exceeding nine months, a simple statement containing details of goods imported and distributed free of cost. This statement shall be certified by the said nodal authority of the State Government.

# Exemption from IGST on imports of COVID-19 relief material donated from abroad (Contd)

- The goods covered in exemption include:
  - Medical grade Oxygen, oxygen therapy related equipment such as oxygen concentrators, cryogenic transport tanks, etc
  - Remdesivir injection/ API and Beta Cyclodextrin (SBEB CD), Inflammatory diagnostic (markers) kits
  - Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).
  - Non-invasive ventilation oronasal and nasal masks for ICU ventilators.
  - Cryogenic road transport tanks for Oxygen
  - Oxygen storage tanks
  - Helmets for use with non-invasive ventilation
  - Oxygen cylinders including cryogenic cylinders and tanks
  - COVID-19 vaccines

# FAQs on Adhoc Exemption Order

- <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-tarr2021/FAQ.pdf>
- Whether exemption from IGST under the said Order is available in case the importer buys the goods from abroad, but the same is meant for free distribution for COVD relief in India?
  - No. adhoc exemption order applies only where the importer gets goods free of cost for free distribution. Other instances are not covered by the exemption order

# FAQs on Adhoc Exemption Order (Contd)

- The imports may be imported at place within jurisdiction of State A, and goods may be for free distribution in State A as well as B. In such a case, which State nodal authority, A or B, shall be required to issue authorization and certify the free distribution of said goods?
  - Any 'relief agency' authorised by a State can make free distribution of goods so imported anywhere in India. Exemption order only envisages that relief agency should have been authorised by a State and should have obtained a certificate to this effect. So in the instant case either of the States A or B may authorise the agency and issue the certificate for compliance of Condition No. 3 of the Annexure to the said Order

# FAQs on Adhoc Exemption Order (Contd)

- Is there a specified format for issuing certificate, recommending exemption to a relief agency?
- A format for the said authorization for import is placed on CBIC's website, under Customs Instructions ➡ Instruction 9/2021-Customs dated 3rd May 2021. This format is for facilitation purpose. Certificate in any format containing information as mentioned in format at the above link shall be accepted by Customs.

# FAQs on Adhoc Exemption Order (Contd)

- What will be the procedure for certification of the statement containing details of such imported goods distributed free of cost, if distributed within the state whose nodal authority authorising the importing entity/ relief agency, and if distributed in other states.
- Condition No. 4 of the Annexure to the said Order requires that a statement containing details of goods distributed free of cost, duly certified by the said nodal authority of the State Government, is to be produced by the importer before the specified Customs officer at the port of importation. The certification of statement shall be done by the nodal authority that authorises the relief agency and issues certificate to relief agency recommending exemption under the adhoc order. There is no prescribed procedure for certification of statement and the States/ State nodal authorities are at liberty to devise their own suitable mechanism as deemed fit, for certification of statement.

# FAQs on Adhoc Exemption Order (Contd)

- The nodal authority will issue the certificate to the entity who will submit the same before the concerned customs authority at the time of clearance of goods. Is this understanding, correct?
- Yes, Condition No. 3 of Annexure to said Order may be referred to. As mentioned therein, the State nodal authority will authorize the importing entity, and the importer will produce the said authorization before Customs at time of clearance for availing the exemption.

# FAQs on Adhoc Exemption Order (Contd)

- Is the certificate to be issued import consignment wise or a certificate could be issued covering multiple imports by a relief agency?
- Although a certificate is required to be produced by an importer to Customs at the time of clearance of each consignment, a separate, consignment-wise certificate is not necessary. A certificate issued to a relief agency may cover goods imported under multiple consignments. The certificate should specify port-wise anticipated import by relief agency, in the format as mentioned at S. No. 3 above.

## Other Changes

# Amendment to CGST Rules 2017

- **Notification No. 15 /2021 – Central Tax dated 18<sup>th</sup> May 2021**
- Time limit for filing an application for revocation of cancellation of registration
- Rule 23 of CGST Rules amended inline with the amendment done in the CGST Act
- Following officers can extend the time limit on sufficient cause
- Additional / Joint Commissioner
  - 30 days
- Commissioner
  - Further period of 30 days
- An SOP has been issued to implement this in manual mode till the functionality for the same is released by GSTN

# Amendment to CGST Rules 2017 (Contd)

- **Blocking of GSTIN for e-Way Bill generation**
- Rule 138E of CGST Rules amended
- Blocking of GSTIN for e-Way Bill generation is now considered only for the defaulting Supplier GSTIN and not for the defaulting Recipient or Transporter GSTIN.
- Suspended GSTIN as supplier cannot generate e-way bill. However, the Suspended GSTIN as recipient or as transporter can get the e-way bill generated.

# Amendment to CGST Rules 2017 (Contd)

- **Refund Provisions**
- Rule 90(3) amended
  - Limitation period of 2 years shall exclude period from date of filing of refund application to date of deficiency memo
- Rule 90(5) & (6) inserted
  - Facility to withdraw the refund application introduced
  - The applicant may, at any time before issuance of provisional refund sanction order in FORM GST RFD-04 or final refund sanction order in FORM GST RFD-06 or payment order in FORM GST RFD-05 or refund withhold order in FORM GST RFD-07 or notice in FORM GST RFD-08, in respect of any refund application filed in FORM GST RFD-01, withdraw the said application for refund by filing an application in FORM GST RFD-01W.

# Amendment to CGST Rules 2017 (Contd)

- **Refund Provisions**
- Rule 90(5) & (6) inserted
  - On submission of application for withdrawal of refund in FORM GST RFD-01W, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in FORM GST RFD-01, shall be credited back to the ledger from which such debit was made
- Format of GST RFD-07 –Order for withholding the refund amended
- Format for Form GST RFD-01W for withdrawing the refund claim notified

# **SOP for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration**

(Circular No. 148/04/2021-GST dated 18<sup>th</sup> May 2021)

# SOP – Extension of time limit revocation of cancellation of registration

- Extension of time limit for applying for revocation of cancellation of registration
- Section 30 of the CGST Act, 2017 was amended vide Finance Act, 2020 and the same has been notified **w.e.f 01.01.2021** vide notification No. 92/2020- Central Tax, dated 22.12.2020.
- Additional or Joint Commissioner, can extend the time limit
  - for a period not exceeding thirty days
- Commissioner can extend
  - for a further period not exceeding thirty days, beyond the specified period of 30 days

## SOP – Extension of time limit revocation of cancellation of registration (Contd)

- Any registered person whose registration is cancelled by the proper officer on his own motion, may apply **in Form REG-21**, for revocation of cancellation of registration within 30 days from the date of service of the cancellation order.
- In case the registered person applies for revocation of cancellation beyond 30 days, but within 90 days from the date of service of the cancellation order, the following procedure is specified for handling such cases:
- Application being file within 60 days: The person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought.

## SOP – Extension of time limit revocation of cancellation of registration (Contd)

- The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.
- The Joint/Additional Commissioner, on examination of the request filed for extension of time limit for revocation of cancellation of registration and on sufficient cause being shown and for reasons to be recorded in writing, may extend the time limit to apply for revocation of cancellation of registration.
- In case the concerned Joint/Additional Commissioner, is not satisfied with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter.

## SOP – Extension of time limit revocation of cancellation of registration (Contd)

- On receipt of the decision of the Joint/Additional Commissioner on request for extension of time limit for applying for revocation of cancellation of registration, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard.
- Above procedure shall be followed mutatismutandis in case a person applies for revocation of cancellation of registration beyond a period of 60 days from the date of service of the order of cancellation of registration but within 90 days of such date.
- The circular shall cease to have effect once the independent functionality for extension of time limit for applying in FORM GST REG-21 is developed on the GSTN portal.

# Changes in E-way Bill system

- [https://docs.ewaybillgst.gov.in/Documents/releasenotes\\_01062021.pdf](https://docs.ewaybillgst.gov.in/Documents/releasenotes_01062021.pdf)
- **Blocking of GSTIN for e-Way Bill generation:** Blocking of GSTIN for e-Way Bill generation is now considered only for the defaulting Supplier GSTIN and not for the defaulting Recipient or Transporter GSTIN. ( Notification No. 15/2021-CT dated 18<sup>th</sup> May 2021)
- Suspended GSTIN as supplier cannot generate e-way bill. However, the Suspended GSTIN as recipient or as transporter can get the e-way bill generated.

## Changes in E-way Bill system (Contd)

- Mode of transport Ship is now updated as Ship / Road cum Ship so that the user can enter Vehicle number in case the goods are moved by Road initially, and for movement by Ship, the Bill of lading Number and date may be entered.
- This will help in availing the ODC benefits for movement using Ship and facilitate updating of vehicle details as and when moved on Road.

**THANK YOU**