



Ministry of Finance



## Extension of closing date of late fee amnesty scheme and time limit for filing of application for revocation of cancellation of registration under GST Act

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The Government, vide Notification No. 19/2021- Central Tax, dated 01.06.2021, had provided relief to the taxpayers by reducing / waiving late fee for non-furnishing **FORM GSTR-3B** for the tax periods from July, 2017 to April, 2021, if the returns for these tax periods are furnished between 01.06.2021 to 31.08.2021. **The last date to avail benefit of the late fee amnesty scheme, has now been extended from existing 31.08.2021 to 30.11.2021.** [Refer Notification No. 33/2021- Central Tax, dated 29.08.2021].

Based on the multiple representations received, Government has also extended the timelines for filing of application for revocation of cancellation of registration to **30.09.2021**, where the due date of filing of application for revocation of cancellation of registration falls between **01.03.2020 to 31.08.2021**. The extension would be applicable only in those cases where registrations have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act. [Refer Notification No. 34/2021- Central Tax, dated 29.08.2021].

The filing of **FORM GSTR-3B** and **FORM GSTR-1/ IFF** by companies using electronic verification code (EVC), instead of Digital Signature certificate (DSC) has already been enabled for the period from 27.04.2021 to 31.08.2021. **This has been further extended to 31st October, 2021.** [Refer Notification No. 32/2021- Central Tax, dated 29.08.2021].

The extension of the closing date of late fee amnesty scheme and extension of time limit for filing of application for revocation of cancellation of registration will benefit a large number of taxpayers, specially small taxpayers, who could not file their returns in time due to various reasons, mainly because of difficulties caused by COVID-19 pandemic, and whose registrations were cancelled due to the same. Taxpayers are requested to avail the benefit of these extensions at the earliest to avoid last minute rush.

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