

GOVERNMENT OF GUJARAT
NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 17th May, 2021.

Notification No. 13/2021-State Tax

**Gujarat
Goods
and
Services
Tax Act,
2017**

No.(GHN-24) GST-2021/S.164(70)TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement:

(1) These rules may be called the Gujarat Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force with effect from the 1st day of May, 2021.

2. In the Gujarat Goods and Services Tax Rules, 2017,-

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

By order and in the name of Governor of Gujarat,

Dilip Thaker
Deputy Secretary to Government

No.GST-2017-1005-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 17.05.2021

Copy through email to:-

-Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar

-Personal Secretary to Hon. Deputy Chief Minister, Sachivalaya, Gandhinagar

-Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar

-Chief Commissioner of State Tax, Gujarat State, Ahmedabad

-Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar

-Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar

(With request to publish Gujarati translation of this notification in Government gazette and send 25 copies to Finance Department and 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad.)

-Manager Government Central Press, Gandhinagar

(With request to publish this notification in Government gazette Extraordinary issue and send 25 copies to Finance Department, 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad and 10 copies to Legislative & Parliamentary Affairs Department., Sachivalaya, Gandhinagar.)

-Branch Select File.


(Vijay Sangadiya)
Section Officer,
Finance Department.