

## **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.