

SUMMARY OF NOTIFICATION

S. No.	Contents
1.	<p>As per <u>Notification No. 07/2021-CT dated 27.04.2021</u>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Second Amendment) Rules, 2021.</p> <p>Insertion of proviso after third proviso in Rule 26(1):</p> <p>A registered person registered under Companies Act, 2013 shall, during the period from the 27.04.2021 to 31.05.2021, is allowed to furnish GSTR-3B and details of outward supplies in GSTR-1 or using IFF, verified through electronic verification code (EVC).</p>