

SUMMARY OF NOTIFICATIONS

S. No.	Contents
1.	<p>As per <u>Notification No. 01/2021-CT dated 01.01.2021</u>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Amendment) Rules, 2021.</p> <p>Insertion of sub-rule (6) to Section 59:</p> <ul style="list-style-type: none">a) A registered person is not allowed to file GSTR-1 if he has not furnished GSTR-3B for the preceding two months.b) Quarterly dealer is not allowed to furnish details of outward supplies in GSTR-1 or using IFF if he has not filed GSTR-3B for the preceding tax period.c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of 90% of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies in GSTR-1 or using the IFF, if he has not filed GSTR-3B for preceding tax period.
2.	<p>As per <u>Notification No. 02/2021—CT dated 12.01.2021</u>, the jurisdiction of Central Tax Officers is amended.</p>