

SUMMARY OF NOTIFICATIONS & CIRCULARS

S. No.	Contents
1.	As per <u>Notification No. 29/2021-CT dated 30.07.2021</u> , provisions of section 110 and 111 of the said Act shall come into force w.e.f 01.08.2021.
2.	As per <u>Notification No. 30/2021-CT dated 30.07.2021</u> , CGST Rules, 2017 are amended by Central Goods and Services Tax (Sixth Amendment) Rules, 2021. Rule 80 is amended and requires filing of Annual Return in Form GSTR 9/ 9A/ 9B by 31st December following the end of relevant Financial Year, along with self-certified reconciliation statement in Form GSTR 9C.
3.	As per <u>Notification No. 31/2021-CT dated 30.07.2021</u> , the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, is exempted from filing annual return for the said financial year.
4.	As per <u>Circular No. 157/13/2021-GST dated 20.07.2021</u> , the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.