

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

**NOTIFICATION**

New Delhi, the 29th August, 2021

**No. 32/2021 – Central Tax**

**G.S.R. 598(E).**—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** - (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

**2. In the Central Goods and Services Tax Rules, 2017, —**

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the figures, letters and words “31<sup>st</sup> day of August, 2021”, the figures, letters and words “31<sup>st</sup> day of October, 2021” shall be substituted;

(b) with effect from the 1<sup>st</sup> day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1<sup>st</sup> day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1<sup>st</sup> day of May, 2021 till the 18<sup>th</sup> day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the word “Address” shall be inserted.

[F. No. CBIC-20006/24/2021-GST]

RAJEEV RANJAN, Under Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 30/2021 - Central Tax, dated the 30th July, 2021 *vide* number G.S.R. 517 (E), dated the 30th July, 2021.