
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS ALLOWS FILING OF RETURNS GSTR -1 AND GSTR-3B THROUGH ELECTRONIC VERIFICATION CODE

Background:

The Central Board of Indirect Taxes (the '**Board**') vide Notification No. 38/2020-Central Tax dt. 05.05.2020, issued the Central Goods and Services Tax (Fifth Amendment) Rules, 2020 whereby Rule 26 of the CGST Rules, 2017 i.e. 'Manner of authentication' inserted proviso to sub rule 2 of Rule 26 whereby, persons registered under the provisions of the Companies Act, 2013, were permitted to furnish their return in FORM GSTR-3B by verifying the same through electronic verification code ('EVC') for the period 21.04.2020 to 30.06.2020.

Overview of Amendments:

The Board, subsequently issued Notification No. 48/2020-Central Tax dt. 19.06.2020 whereby it amended the proviso to Sub- rule 2 of Rule 26 of the CGST Act.

In terms of the amended proviso, during the period 21.04.2020 to 30.09.2020, a person registered under the provisions of the Companies Act, 2013 shall be permitted to furnish their return in FORM GSTR-3B by verifying the same through EVC.

Additionally, the amended proviso provides that during the period 27.05.2020 to 30.09.2020, a person registered under the provisions of the Companies Act, 2013 may file their return in FORM GSTR-1 verified through EVC.

VA Comments:

- Prior to the notification(s), businesses while filing returns were required to digitally sign the same. However, due to lockdown, offices were shut whereby the businesses were unable to generate/access their digital signatures resulting in delayed filing of returns.
- Such a procedural relief will assist all taxpayers in filing timely monthly returns and avoid levy of interest on delayed returns.

For any further information/ clarification, please feel free to write to:

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