

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the said persons shall furnish the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, up to the 31st day of May, 2021.”

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

RAJEEV RANJAN, Under Secy.

Note: The principal notification No. 21/2019- Central Tax, dated the 23rd April, 2019, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 64/2020-Central Tax, dated the 31st August, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 539(E), dated the 31st August, 2020.

अधिसूचना

नई दिल्ली, 1 मई, 2021

सं. 11/2021-केन्द्रीय कर

सा.का.नि. 307(अ).—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 168 और केन्द्रीय माल और सेवा कर नियम 2017 के नियम 45 के उपनियम (3) के अनुसरण में, बोर्ड के अनुमति से, 1 जनवरी 2021 से 31 मार्च 2021 की अवधि के दौरान किसी फुटकर काम करने वाले कर्मकार को पारेषित मालों या किसी फुटकर काम करने वाले कर्मकार से वापस आये मालों के संबंध में, प्ररूप जीएसटी आईटीसी – 04 में प्रस्तुत की जाने वाली घोषणा करने की समय सीमा को एतद्वारा मई 2021 के 31 वें दिन तक बढ़ाते हैं।

2. यह अधिसूचना अप्रैल 2021 के 25 वें दिन से प्रवृत्त हुई मानी जाएगी।

[फा. सं. सीबीईसी-20/06/08/2020-जीएसटी]

राजीव रंजन, अवर सचिव

NOTIFICATION

New Delhi, the 1st May, 2021

No. 11/2021- Central Tax

G.S.R. 307(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time period up to the 31st day of May, 2021, for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.

[F. No. CBEC-20/06/08/2020-GST]

RAJEEV RANJAN, Under Secy.