

Extend the due dates for compliances and actions in respect of anti-profiteering measures under GST till 31.03.2021.

Notification No: 91/2020 - CT

Classification: Due Date

Date: 14-12-2020

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 35/2020-Central Tax](#), dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in the proviso to clause (i),

(i) for the words, figures and letters “29th day of November, 2020”, the words, figures and letters “30th day of March, 2021” shall be substituted.

(ii) for the words, figures and letters “30th day of November, 2020”, the words, figures and letters “31st day of March, 2021” shall be substituted

2. This notification shall be deemed to have come into force with effect from 1st day of December, 2020.

Note: The principal [notification No. 35/2020-Central Tax](#), dated the 3rd April, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 235(E), dated the 3rd April, 2020 and was last amended by [notification No. 65/2020 – Central Tax](#), dated the 1 st September, 2020, published in the Gazette of India, Extraordinary vide number G.S.R. 542(E), dated the 1 st September, 2020.