

Seeks to make amendments (Fifth Amendment, 2021) to the CGST Rules, 2017.

Notification No: 27/2021-CT

Classification: Rules

Date: 01-06-2021

G.S.R...(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 (Fifth 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, in the fourth provision** “”, **with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31 st day of August, 2021” shall be substituted;**

(ii) in **sub-rule (4) of rule 36, for the second provision, the following proviso shall be substituted,** namely: —

“Provided further that such **condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021**, as the case may be, shall be **furnished with the cumulative adjustment of input tax credit for the said months** in accordance with the condition above.”; (iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

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 last amended vide [notification No. 15/2021 - Central Tax, dated the 18th May, 2021](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 333 (E), dated the 18th May, 2021.