

GSTR-3B defaulters cannot file GSTR-1 or use IFF facility (in case QRMP Scheme has been opted for).

Notification No: 01/2021-CT**Classification: GST Returns****Date: 01-01-2021**

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 Central 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 (Amendment) Rules, 2021.

(2) These rules shall **come into force on the date of their publication in the Official Gazette.**

2. In the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), **in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-**

“(6) Notwithstanding anything contained in this rule, -

- a. **a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;**
- b. **a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;**
- c. **a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period.”.**

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. 94/2020-Central Tax, dated the 22nd December, 2020](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 786(E), dated the 22nd December, 2020.