

Indirect Taxes

Due date for filing GSTR-9 and 9C extended till February 28, 2022 for the FY 2020-21

The CBIC vide **Notification No. 40/2021 – Central Tax dated December 29, 2021** amended Rule 80 of the Central Goods and Services Tax Rules, 2017 (“the **CGST Rules**”) to extend the due date of furnishing GSTR-9 and 9C from December 31, 2021 to February 28, 2022 for the Financial year 2020-2021 in following manner:

(ii) in rule 80,–

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:- —

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:- —

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

GST ITC available only when reflected in GSTR 2B w.e.f. January 01, 2022

The CBIC vide **Notification No. 40/2021 – Central Tax dated December 29, 2021** amended Rule 36(4) of the CGST Rules as under w.e.f. January 01, 2022.

The following conditions need to be satisfied by registered person under Section 16(2) of the CGST Act for availing GST ITC on inward supplies of goods or services or both w.e.f. January 01, 2022,:

- The recipient is in possession of tax invoice or debit note issued by a supplier;
- The details of the above-mentioned invoice or debit note have been furnished by the supplier in the statement of outward supplies in GSTR-01 or using invoice furnishing facility and such details have been communicated to the recipient in Form GSTR-2B under Rule 60(7) of the CGST Rules;
- The recipient has received the goods or services or both;
- The tax charged in respect of such supply has been actually paid to the Government by the supplier; and
- The recipient has furnished the return under Section 39 of the CGST Act.

In the Central Goods and Services Tax Rules, 2017, —
(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: - —

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.”;

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-40-central-tax-english-2021.pdf>

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