

GOODS & SERVICES TAX / IDT UPDATE - 120

Companies allowed to verify GSTR-3B, GSTR-1/invoice details furnished using IFF through EVC from April 27, 2021 to May 31, 2021

The CBIC vide [Notification No. 07/2021-Central Tax dated 27th April, 2021](#) has amended rule 26 of the CGST Rules, 2017 which prescribes the provisions relating to method of authentication.

The rule has been amended by inserting a proviso which lays down that a company shall also be allowed to furnish the return under section 39 in Form GSTR-3B and the details of outward supplies under section 37 in Form GSTR-1 or using invoice furnishing facility (IFF), verified through electronic verification code (EVC) during the period from 27th April 2021 to 31st May 2021.

Presently, companies are required to digitally sign the GSTR-3B and GSTR-1/details of invoices furnished using IFF. This amendment seeks to provide relaxation to the companies facing issues in generating digital signatures on account of lockdown imposed in many States due to second wave of corona pandemic.

[\[Notification No. 07/2021- Central Tax dated 27th April 2021\]](#)

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