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Varaiya and Shah LLP

Chartered Accountants

GST Alert

Following rule is implemented from **1st September, 2021**:

Restriction on filing of GSTR-1 in certain cases:

1. A registered person shall not be allowed to furnish the details of outward supplies of goods or services or both in **Form GSTR-1 / Invoice Furnishing Facility (IFF)**, if he has not furnished the returns in **Form GSTR-3B** for preceding two months in case of monthly filer AND **Form GSTR-3B** for preceding quarter in case of Quarterly Filler.
2. Facility for filing of **GSTR-1** will be restored immediately after filing of relevant pending **GSTR-3B**.
3. To avoid disruption in filing **GSTR-1 / IFF**, taxpayers should file **GSTR-3B** within stipulated time.

Thanking You,

We, at Varaiya & Shah LLP

Date: 01st September, 2021

Varaiya & Shah LLP

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