

A2Z Taxcorp LLP

No Generation of Part A of e-way Bill will be allowed if 2 consecutive returns are not filed for the tax period up to August, 2020 w.e.f. October 16, 2020

The CBIC vide **Notification No. 79/2020- Central Tax dated October 15, 2020** inserted fourth proviso to Rule 138E(b) of the CGST Rules w.e.f. March 20, 2020 to exempt certain taxpayers who have not furnished the return for a consecutive period of two months from restricting them to furnish information in Part A of Form GST EWB-01. The said proviso reads as:

“Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”

The Notification can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf;jsessionid=C3DBB60FFA692973D3A4642FCD0D8D17>

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