



### Simplification in method of Authentication

Central Government, vide N/No.48/2020- Central Tax, has allowed the registered person registered under the Companies Act, 2013 to furnish the GSTR-3B and GSTR-1 verified through **Electronic Verification Code (EVC-OTP)** instead of earlier authentication required by digital signature. Simplification for the specified period is as follows:

Return	Period of simplification
FORM GSTR-3B	Tax period 21.04.2020 to 30.09.2020
FORM GSTR-1	Tax period 27.05.2020 to 30.09.2020

{Notification No. 48/2020- Central Tax dated 19<sup>th</sup> June, 2020}

#### SSKM Comments:-

1. Vide notification number 38/2020-CT, government provided the simplification only for GSTR 3B till 30<sup>th</sup> June, 2020 which now also provided for GSTR 1 as well with an extended date.
2. This simplification in authentication will make it easier for the companies to verify by returns.

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**Stay Safe**

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