



LEGAL UPDATE

April 2021 - PART II

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## **I. MINISTRY OF CORPORATE AFFAIRS (MCA)**

### **1. Clarification on spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities**

Ministry of Corporate Affairs ('MCA') vide [Circular No. 05/2021 dated April 22, 2021](#) has clarified that spending of CSR funds for 'setting up makeshift hospitals and temporary COVID Care facilities' is an eligible CSR activity under item nos. (i) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive health care, and disaster management respectively.

The companies may undertake the aforesaid activities in consultation with State Governments subject to fulfilment of Companies (CSR Policy) Rules, 2014 and the circulars related to CSR issued by this Ministry from time to time.

### **2. Facility of NPS on-boarding through online Aadhaar e KYC**

Pension Fund Regulatory & Development Authority vide [circular PFRDA/2021/13/SUP-CRA/10 dated April 22, 2021](#) has issued facility of NPS on-boarding through online Aadhaar e KYC.

## **II. SECURITY AND EXCHANGE BOARD OF INDIA (SEBI)**

### **1. SEBI cautions investors against impersonation**

Securities Board of India [vide press release 16/2021 dated April 12, 2021](#) has cautioned investors against impersonation.

### **2. Circular on Reporting Formats for Mutual Funds**

Securities Board of India [vide circular SEBI/HO/IMD/IMD-I DOF2/P/CIR/2021/550 dated April 12, 2021](#) has revised reports which needs to be submitted by AMCs to Trustees, by AMCs to SEBI and by Trustees to SEBI.

### **3. Relaxations relating to procedural matters –Issues and Listing.**

Securities and Exchange Board of India [vide circular SEBI/ dated April 22, 2021](#) extend Relaxations relating to procedural matters –Issues and Listing for up to September 30, 2021.

### **4. Securities and Exchange Board of India (Portfolio Managers) (Second Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/16 dated April 26, 2021](#) has amended Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 by Securities and Exchange Board Of India (Portfolio Managers) (Second Amendment) Regulations, 2021

**5. Securities and Exchange Board of India (Prohibition Of Insider Trading) (Amendment) Regulations, 2021**

Securities and Exchange Board of India [vide notification SEBI/LAD-NRO/GN/2021/17 dated April 26<sup>th</sup>, 2021](#) has omitted clause (a) of sub -regulation 1 of Regulation 7 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 through Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2021.

**6. Guidance note with respect to Regulations 50(3) and 51 (2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Bombay Stock Exchange [vide notice 20210415-15 dated April 15, 2021](#) has issued guidance notes with respect to Regulations 50(3) and 51 (2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**7. Alignment of interest of Key Employees of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes**

Securities and Exchange Board of India [vide circular SEBI/HO/IMD/IMD-I/DOF5/P/CIR/2021/55 dated April 28, 2021](#) has issued steps w.r.t alignment of interest of Key Employees of Asset Management Companies (AMCs) with the Unitholders of the Mutual Fund Schemes.

**8. Addendum to SEBI Circular on “Relaxation in adherence to prescribed timelines issued by SEBI due to Covid 19” dated April 13, 2020**

Securities and Exchange Board of India [vide circular SEBI dated April 29, 2021](#) has provided relaxation in adherence to prescribed timelines issued by SEBI due to Covid 19” dated April 13, 2020

**9. Relaxation from compliance with certain provisions of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 w.r.t listed debt securities/bond.**

Securities and Exchange Board of India [vide circular SEBI/HO/ 1/557 dated April 29,2021](#) has provided relaxation from compliance with certain provisions of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 / other applicable circulars due to the CoVID-19 pandemic for listed debt securities/bond.

**10. Relaxation from compliance with certain provisions of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for listed specified securities**

Securities and Exchange Board of India [vide circular SEBI/HO/ 021/556 dated April 29,2021](#) has issued Relaxation from compliance with certain provisions of the SEBI (Listing obligations Disclosure) Regulations, 2015 due to the CoVID-19 pandemic for listed specified securities.

### III. INSURANCE

#### 1. Investments in Debt Securities of InvITs and REITs

Insurance Regulatory and Development Authority of India [vide circular IRDAI/F&I/CIR/INV/098/04/2021 dated April 22, 2021](#) has issued Investments-Master Circular permits insurers to invest in Units of listed Infrastructure Investment Trusts (InvITs) and Real Estate Investment Trusts (REITs).

#### 2. Granting cashless facility for treatment of Covid-19

Insurance Regulatory and Development Authority of India [vide press release dated April 22, 2021](#) has clarified that where insurers have an arrangement with the hospitals for providing cashless facility, such network hospitals are obligated to provide cashless treatment for all treatments including treatment for COVID-19.

#### 3. Facilitation by the Insurers for Cashless services at network hospitals

Insurance Regulatory and Development Authority of India [vide circular IRDAI/HLT/MISC/CIR/ 99 /04/2021 dated April 22, 2021](#) has instructed all General and Health Insurance Companies to ensure facilitation of Cashless services at network hospitals.

#### 4. Communication on Health Insurance Claims

Insurance Regulatory and Development Authority of India [vide circular IRDAI/HLT/MISC/CIR/102/04/2021 dated April 23, 2021](#) has issued clarification to all General and Health Insurers (Except AIC & ECGC) w.r.t settlement of Health Insurance Claims

#### 5. Norms on settlement of COVID-19 health insurance claims

Insurance Regulatory and Development Authority of India [vide circular IRDAI/HLT/MISC/CIR/113/04/2021 dated April 29, 2021](#) has issued norms on settlement of COVID-19 health insurance claims.

### IV. RESERVE BANK OF INDIA(RBI)

#### 1. Guidelines for Appointment of Statutory Central Auditors (SCAs)/Statutory Auditors (SAs) of Commercial Banks (excluding RRBs), UCBs and NBFCs (including HFCs)

Reserve Bank of India [on April 27, 2021](#) has issued Guidelines for Appointment of Statutory Central Auditors (SCAs)/Statutory Auditors (SAs) of Commercial Banks (excluding RRBs), UCBs and NBFCs (including HFCs) which is applicable to the Commercial Banks (excluding RRBs), UCBs and NBFCs including HFCs (hereinafter referred to as the Entities) for Financial Year 2021-22 and onwards in respect of

appointment/reappointment of SCAs/SA of the Entities. However, non-deposit taking NBFCs with asset size<sup>2</sup> below ₹1,000 crore have the option to continue with their extant procedure.

**2. Corporate Governance in Banks - Appointment of Directors and Constitution of Committees of the Board**

Reserve Bank of India [on April 26, 2021](#) has issued instruction on Appointment of Directors and Constitution of Committees of the Board that would be applicable to would be applicable to all the Private Sector Banks including Small Finance Banks (SFBs) and wholly owned subsidiaries of Foreign Banks.

**3. Interest Equalization Scheme on Pre and Post Shipment Rupee Export Credit Extension**

Reserve Bank of India [vide notification RBI/2021-22/21 dated April 12, 2021](#) has extended Interest Equalization Scheme on Pre and Post Shipment Rupee Export Credit upto 30<sup>th</sup> June , 2021

**V. LABOUR**

**1. Central Government Notified the new rate of VDA payable to Industrial Workers.**

Ministry of Labour & Employment [vide Order No File No. I/ 16\(6\)/ 2020-LS-II dated April 23, 2021](#) has revised the rate of variable dearness allowance (VDA) on the basis of average consumer price index for industrial workers for period July 2020 to December 2020, the revised variable dearness allowance shall be payable from April 01, 2021.

**2. Government of Telangana amended the Telangana Tax on Professions, Trades, Callings and Employments Rules 1987**

Government of Telangana [vide Notification No. G.O.Ms.No. 30 dated March 08, 2021](#) has amended the Section 8 of the Telangana Tax on Professions, Trades, Callings and Employments Rules 1987, now the holder shall produce the certificate of registration or the certificate of enrolment or a copy thereof when demanded by the assessing authority, either in digital or physical form.

**3. Government of West Bengal Extend the due date for Payment of Tax under West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979**

Government of West Bengal [vide Order 119 CT/Pro dated April 23, 2021](#) has extended the due date for payment for tax under rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, the due date for filing of electronic form return be extended to June 30, 2021 & the due date for filing of Paper form return be extended up to July 15, 2021.

#### **4. Karnataka Government Removal of Difficulties Order (01/2021)**

Government of Karnataka [vide Order FD 02 CPT 2021 dated April 26, 2021](#) has extended the due date for furnishing monthly statement (under Section 6A) and filing annual return (under Section 10) under the Karnataka Tax on Profession, Trades, Callings and Employments Act, 1976, the employer shall:

- submit the statement for month of April 2021 on or before June 20, 2021,
- pay the due tax for the financial year 2020-21 on or before May 30, 2021.

## **VI. HEALTHCARE**

### **1. Fixation of rate for RT-PCR test in Rajasthan**

The Rajasthan Government [vide Notification dated April 17, 2021](#) has fixed the rate to be charged for RT-PCR test as Rs. 350/- in the state of Rajasthan.

### **2. Fixation of treatment and testing charges for private nursing homes/clinical establishments/laboratories in Madhya Pradesh**

The Madhya Pradesh Government [vide Notification No. 10SP/2021/542 dated April 18, 2021](#) issued the ceiling/rates of treatment and testing charges for private nursing homes/clinical establishments/laboratories in the state of Madhya Pradesh.

- All nursing homes and clinical establishments have been directed that treatment charges of COVID 19 patients availing treatments at their facilities, shall be as per the rate list (Schedule II and III of the Madhya Pradesh Upcharyagriha Tatha Rujopclrar Sarnbandhi Sthapnaye (Registrikanan Tatha Anugyapan) Rules, 1997) communicated on or before 29th of February 2020.
- Charges for RT-PCR tests for COVID-19 has been fixed at Rs. 700/- (sample collection at the sample collection laboratory) and additional Rs. 200/- in case sample is collected from home of the patient/suspect.
- A minimum of 20% beds are to be reserved for COVID-19 patients.

Please refer to the link for further details.

### **3. Treatment of COVID patients in hospitals in Rajasthan**

The Rajasthan Government [vide Notification dated April 19, 2021](#) issued a direction for all hospitals to treat COVID patients on priority. The hospitals should ensure that all medicines and other consumables are available at the hospital. Also, the availability of oxygen is to be planned accordingly.

### **4. Admission of Non-COVID critically ill and emergency patients in hospitals during COVID Pandemic in Karnataka**

The Karnataka Government [vide Notification No. DHS/PS/05/2021-22 dated April 21, 2021](#) issued a direction for all hospitals in Karnataka to admit only non- COVID critically ill and emergency patients for care and treatment, till further notice.

### **5. Haryana Covid Emergency Credit Scheme**

The Haryana Government [vide Notification No. 28/17/2021-5B&C dated April 23, 2021](#) notified the Haryana Covid Emergency Credit Scheme. The objective is to facilitate the existing and new entrepreneurs either to increase the production of exist

notified essential supplies or to setup new notified essential facilities for which Government of Haryana will provide assistance through this Scheme. The eligibility of this Scheme is as follows:

- All already working existing Units that intend to increase the production of essential products/services such as Oxygen, beds, ventilators etc. to mitigate the crisis created due to COVID-19 pandemic.
- Installation of new notified essential facilities.

Please refer to the link for further details.

#### **6. Reservation of 75% of beds in private medical college hospitals for COVID Patients in Karnataka**

The Karnataka Government [vide Notification dated April 24, 2021](#) stated that 75% of beds in private medical college hospitals having facilities to treat COVID-19 patients shall be reserved for the treatment of coronavirus patients referred to by the public health authorities in the state of Karnataka. This will include the HDU and ICU beds both with and without ventilator.

#### **7. Empanelment of private hospitals, diagnostic centres/imaging centres under Rajasthan Government Health Scheme**

The Rajasthan Government [vide Notification No. F. 6\(2\)FD/Rules/2020 Pt.II dated April 28, 2021](#) issued the order for empanelment of private hospitals, diagnostic centres/imaging centres under Rajasthan Government Health Scheme. All the private hospitals, diagnostic centres/ imaging centres shall apply online on RGHS portal i.e. [www.rghs@rajasthan.gov.in](mailto:www.rghs@rajasthan.gov.in). as under:

- The hospitals which are already approved (including CGHS/NABH) and empanelled under RCS (MA) Rules, 2013 shall be deemed to be included in RGHS without any further formalities. The existing empanelled hospitals are required to submit consent online on RGHS portal in form of affidavit for cashless facilities and shall agree with all the provisions under RGHS.
- The hospitals which are CGHS empanelled/NABH accredited shall be deemed to be approved. These hospitals will deposit application fees of Rs. 5,000/- and performance guarantee of Rs 1.00 lakh only and apply online with CGHS empanelment order or NABH accreditation certificate along with affidavit as prescribed under EOI.

### **VII. HEALTH & SAFETY**

#### **1. New Guidelines for effective control of COVID 19 in Odisha**

The Government of Odisha [vide order dated April 20, 2021](#) notified fresh guidelines for containment of COVID-19. The order will remain in force till May 15, 2021. Night Curfew shall continue to be imposed in the districts of Sundargarh, Jharsuguda, Sambalpur, Bargarh, Bolangir, Nuapada, Kalahandi, Nowrangpur, Koraput and Malkangiri from 6PM to 5AM and in other districts from 9PM to 5AM. Further, Weekend shutdown on Saturday and Sunday shall be imposed in all urban areas. Private

offices shall operate with reduced manpower and as far as feasible, adopt Work from Home (WfH) practice.

**2. Fresh Guidelines to contain COVID-19 in Maharashtra**

The Government of Maharashtra [vide order dated April 21, 2021](#) issued guidelines and imposed several restrictions to contain the spread of COVID-19 in the state. It imposed lockdown in the state from April 22, 2021 to May 01, 2021

**3. Imposition of Night Curfew in Assam**

The Government of Assam [vide order dated April 27, 2021](#) imposed night curfew from 8pm to 5am, except for essential activities/services in order to contain the spread of COVID-19. These guidelines shall be applicable May 1, 2021.

**4. New COVID-19 Guidelines in Tamil Nadu**

The Government of Tamil Nadu vide [notification dated April 18, 2021](#) issued fresh guidelines to contain the spread of COVID-19 in the state. Vide the guidelines, it imposed night curfew in the state from 10pm to 4am. Further, complete lockdown has been imposed in the state on Sundays. The Government vide [notification dated April 24, 2021](#) issued further guidelines in addition to the aforementioned notification.

**5. Imposition of Night Curfew in Telangana**

The Government of Telangana [vide order dated April 20, 2021](#) imposed night curfew from 9pm to 5am, except for essential activities/services in order to contain the spread of COVID-19. During this period all offices, firms, shops, establishments, restaurants etc. shall close at 8.00 PM. These guidelines shall be applicable April 30, 2021.

**6. Fresh Guidelines to contain COVID-19 in Rajasthan**

The Government of Rajasthan vide [order dated April 23, 2021](#) issued fresh guidelines to contain the spread of COVID-19 in the state. As per the guidelines, weekend curfew has been imposed in the state. Further, time limit for all the shops and commercial establishments has been set in order to avoid overcrowding.

**7. Guidelines to contain COVID-19 in Meghalaya**

The Government of Meghalaya [vide order dated April 21, 2021](#) issued fresh guidelines to contain the spread of COVID-19. It direct private offices in Shillong to function at 30% strength. Further, [vide order dated April 22, 2021](#), the Government further instructed a number of non-essential establishments to be closed till May 2, 2021.



## **8. Guidelines to contain COVID-19 in West Bengal**

The Government of West Bengal [vide advisory dated April 17, 2021](#) issued several guidelines for effective control and containment of COVID-19 in the state. These guidelines shall be applicable April 30, 2021. Some of the guidelines are as follows:

- Staggering of work/business works in shops, markets, industrial and commercial establishments shall be ensured.
- The attendance in any office/ establishment under the State Government shall not exceed 50% on any given day as stipulated under Finance Department's memo No. 2272-F(P) dt.21.7. 2020. The employees will attend office on a rotational basis as may be decided by the appropriate authority.
- Private establishment are advised to re-introduce Work from Home (WfH)/Rotational days/hours/shifts strictly, as far as possible.
- All persons in charge of work places will ensure wearing of masks and adequate physical distancing among workers and other staff attending the offices and other work places including shops and establishments, factories etc.

Further, the Government [vide order dated April 21, 2021](#), issued various guidelines to be followed by industrial units operating in the state.

## **9. Imposition of lockdown in Delhi**

The Government of NCT of [Delhi vide order dated April 19, 2021](#) imposed curfew on movement of individuals, except for essential activities/services in order to contain the spread of COVID-19 from April 27, 2021 to May 12, 2021. Movement of individuals shall be allowed only with the possession of e-pass. No restriction on inter-state and intra-state movement / transportation of essential goods. No separate permission / e-pass will be required for such movements.

The Government [vide order dated April 26, 2021](#) further extended the aforementioned order till May 3, 2021.

## **10. Imposition of lockdown in Karnataka**

The Government of Karnataka [vide order dated April 26, 2021](#) imposed curfew on movement of individuals, except for essential activities/services in order to contain the spread of COVID-19 from April 19, 2021 to April 26, 2021.

## **11. Gurugram Administration orders corporates to do work from home**

District Administration, Gurugram [vide Order 1458 dated April 25, 2021](#) issued directions and guidelines for the containment of COVID-19 pandemic in district Gurugram. All IT/ ITES units and Corporate offices in the districts Gurugram shall operate their offices through work from home up to May 03, 2021 at 09:00 AM.

## **12. Fresh Guidelines to contain COVID-19 in Kerala**

The Government of Kerala [vide order dated April 26, 2021](#), issues further instructions to contain the spread of COVID-19 in the state. Only essential services and emergency services will be permitted on Saturdays and Sundays. Saturdays will remain a holiday for all Government / Quasi Government offices and Public Sector Undertakings, until further orders. It also clarified that all primary sector activities including agriculture, plantation, animal husbandry, dairying, fisheries, forestry etc, all secondary sectors like industries, MSMEs, etc and constructions shall continue following Covid protocol and national directives. Where feasible, work- from-home shall be resorted to.

## **VIII. FOOD & SAFETY**

### **1. Relaxations to the FBOs during the prevailing COVID-19 conditions**

Food Safety Standards Authority of India (FSSAI) [vide Notification dated April 20, 2021](#) has to facilitate the FBOs and ensure ease of doing business by providing following relaxations:

- Permission to temporarily operate food business (other than Manufacturers) on the basis of 17-digits Application reference number.
- In case of Manufacturers, they are allowed to operate their food businesses with higher capacity, on the basis of application for modification of License.
- No pre-inspections are required for issuance of new FSSAI license registration except in case of manufacturing of high-risk food product viz. Milk and milk products, slaughter houses, meat and meat products etc. Similarly, no routine inspections are required to be done.
- Extension for timeline for submission of online Annual Returns through FoSCoS till 30th, June 2021.
- Waiver of late fee for renewing the license.

### **2. Implementation of policy for Auto-generation of Licenses and Registration in case of non-response by authorities within stipulated time**

Food Safety Standards Authority of India (FSSAI) [vide Notification dated April 27, 2021](#) decided to extend the policy for auto-generation of Licenses and Registrations, to following Businesses:

- Manufacturers/Processors of Standardized Food Products under –
  - a) General Manufacturing
  - b) Dairy Processing
  - c) Vegetable Oil Processing

## IX. ENVIRONMENT

### 1. Kerala State Pollution Control Board Notified the Criteria for “Bulk Consumer” and Compliances applicable to Them under E-Waste Management Rules

Kerala State Pollution Control Board [vide Notice No PCB/HO/EE1/E-Waste Rules/306/2016 dated March 27, 2021](#) hereby defines the term “Bulk Consumer” under E-waste Management Rules, Bulk consumer shall:

- ensure that e-waste generated by them is channelized through collection Centre or dealer of authorized producer or dismantler or recycler or through the designated take back service provider of the producer to authorized dismantler or recycler.
- maintain records of e-waste generated by them in Form -2.
- maintain such records available for scrutiny by the officers.
- shall file annual returns in Form - 3, before June, 30 of the financial year to which that return relates.

### 2. MPCB grants Emergency Permission to industries for Operation of Medical Oxygen Manufacturing Plants in view of COVID-19

Maharashtra Pollution Control Board [vide Notice No MPCB/AST/Circular/TB-21 dated April 16, 2021](#) hereby makes the following amendment in the process of granting permission/consent for temporary period for three months.

- Any entrepreneurs who propose to establish or start the operation of already established unit for manufacturing of medical oxygen, can start the establishment of the unit or start the manufacturing activity immediately, even without obtaining Prior Consent. However, they have to prior intimate the board about such activity.
- Such entrepreneurs shall apply for Consent within 15 days, after start of Operation. The project proponents can apply for Consent online on Board’s Web portal <http://www.ecmpcb.in> for grant of consent to establish and operate within 15 days.
- All such proposals for manufacturing of medical oxygen shall be considered on priority basis and NOC/ Consent shall be immediately issued in the form of letter/Consent accordingly.
- The consent Shall be issued as per the provisions of The Water (P & CP) Act 1974 and The Air (P& CP) Act 1981 and the Rules there under and directions of CPCB from time to time.

## X. TAX

### 1. Income-tax (10th Amendment) Rules, 2021

Central Board of Direct Taxes ('CBDT') vide Notification No. 32/2021 dated April 15, 2021 has issued Income-tax (10th Amendment) Rules, 2021 to amend Rule 2DB (Other conditions to be satisfied by the pension fund).

### 2. Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT)

Central Board of Direct Taxes ('CBDT'), Directorate of Income Tax (Systems) vide [Notification No. 1 of 2021 dated April 20, 2021](#) has issued Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Dividend income

Central Board of Direct Taxes ('CBDT'), Directorate of Income Tax (Systems) vide [Notification No. 2 of 2021 dated April 20, 2021](#) has issued Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Interest income

### 3. Extension of certain timelines

Central Board of Direct Taxes ('CBDT') vide [Press Release dated April 24, 2021](#) has extended the time limits to June 30, 2021 in the following cases where the time limit was earlier extended to April 30, 2021 through various notifications issued under the Taxation and Other Laws (Relaxation) and Amendment of Certain Provisions Act, 2020, namely-

- a. Time limit for passing of any order for assessment or reassessment under the Income-tax Act, 1961 (hereinafter called 'the Act') the time limit for which is provided under section 153 or section 153B thereof;
- b. Time limit for passing an order consequent to direction of DRP under subsection (13) of section 144C of the Act.
- c. Time limit for issuance of notice under section 148 of the Act for reopening the assessment where income has escaped assessment;
- d. Time Limit for sending intimation of processing of Equalisation Levy under sub-section (1) of section 168 of the Finance Act 2016.
- e. Time for payment of amount payable under the Direct Tax Vivad se Vishwas Act, 2020, without an additional amount, shall be further extended to 30th June, 2021

(Refer [Notification No. 38 /2021 dated April 27, 2021](#) & [Notification No. 39/2021 dated April 27, 2021](#))

### 4. Electronic verification code (EVC)

Central Board of Indirect Taxes and Customs ('CBIC') vide [Notification No. 07/2021–Central Tax dated April 27, 2021](#) has issued Central Goods and Services Tax (Second Amendment) Rules, 2021 to provide, that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, 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, verified through electronic verification code (EVC)

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