



**APRIL,
2020**

Highlights



Central

State

IGST

Tax Notifications

8

7

1

Circulars

2

0

0

Tax Notifications

Sl No	Subject	Central Tax Notification	State Tax Notification
1.	WBGST/CGST (Fourth Amendment) Rules, 2020 in respect of the following:	<u>30/2020-CT,</u> <u>dt. 03-04-2020</u>	<u>462/FT</u> <u>dt. 03-04-2020</u>

New Proviso to Rule 3(3):

Due dates for filing of Form GST CMP-02 & furnishing of Form GST ITC-03 by any registered person opting to pay tax under Composition scheme for the FY 2020-21 have been extended till 30.06.2020 & 31.07.2020 respectively

New Proviso to Rule 36(4):

The condition of availability of ITC in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers as required u/s 37(1) to the extent of 10% of the eligible credit available in respect of invoices or debit notes, the details of which have been uploaded by the suppliers shall not apply to ITC availed by the registered persons in the returns in GSTR-3B for the months of February, March, April, May, June, July and August, 2020. However, the said condition shall apply cumulatively for the said period & the return in GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of ITC for the said months in accordance with the condition under rule 36(4)

Tax Notifications (contd...)

Sl No	Subject	Central Tax Notification	State Tax Notification	Integrated Tax Notification
2	<p>Conditional waiver of interest for tax periods February, 2020 to April, 2020. <i>(Date of Effect: 20.03.2020)</i></p>	<u>31/2020-CT, dt. 03-04-2020</u>	<u>463-F.T. dt. 15-04-2020</u>	<u>03/2020-IGST dt. 08-04-2020</u>

Taxpayers' Category	Rate of interest	Tax period (s)	Condition: Form GSTR-3B to be furnished on or before
Aggregate turnover more than Rs 5 Crore	Nil (upto 15 days from the due date) & 9% thereafter	Feb, March, & April, 2020	24.06.2020
Aggregate turnover from Rs.1.5 Crore to Rs.5 Crore	Nil	Feb, 2020 & March 2020	29.06.2020
		April, 2020	30.06.2020
Aggregate turnover up to Rs 1.5 Cr	Nil	Feb, 2020	30.06.2020
		March 2020	03.07.2020
		April, 2020	06.07.2020

Tax Notifications (contd...)

SI No	Subject	Central Tax Notification	State Tax Notification
3	Conditional waiver of late fee for delay in furnishing GSTR-3B for tax periods of February, 2020 to April, 2020. <i>(Date of Effect: 20.03.2020)</i>	<u>32/2020-CT, dt. 03-04-2020</u>	<u>464-F.T. dt. 15-04-2020</u>

Taxpayers' Category	Tax period (s)	Condition: Form GSTR-3B to be furnished on or before
Aggregate turnover more than Rs 5 Crore	Feb, March, & April, 2020	24.06.2020
Aggregate turnover from Rs.1.5 Crore to Rs.5 Crore	Feb, 2020 & March 2020	29.06.2020
	April, 2020	30.06.2020
Aggregate turnover up to Rs 1.5 Cr	Feb, 2020	30.06.2020
	March 2020	03.07.2020
	April, 2020	06.07.2020

Tax Notifications (contd...)

SI No	Subject	Central Tax Notification	State Tax Notification
4	Late fee waived for registered persons who fail to submit Form GSTR-1 for period March, 2020 to May, 2020 & for QE 31.03.2020 by the due date but furnishes the same on or before 30.06.2020.	<u>33/2020-CT,</u> <u>dt. 03-04-2020</u>	<u>465-F.T.</u> <u>dt. 15-04-2020</u>
5	Due dates for filing of Form GST CMP-08 for QE 31.03.2020 & Form GSTR-4 for FY ending on 31.03.2020 have been extended till 07.07.2020 & 15.07.2020 respectively	<u>34/2020-CT,</u> <u>dt. 03-04-2020</u>	<u>466-F.T.</u> <u>dt. 15-04-2020</u>

Tax Notifications (contd...)

Sl No	Subject	Central Tax Notification	State Tax Notification
6	<p><input type="checkbox"/> Where, any time limit for completion or compliance of any action, by any authority or by any person, falls during the period from 20.03.2020 to 29.06.2020, & where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to 30.06.2020.</p> <p><input type="checkbox"/> The extension shall not apply to: (a) Chapter IV; (b) Section 10(3), sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129; (c) Section 39, except sub-section (3), (4) &(5); (d) section 68, in so far as e-way bill is concerned; & (e) rules made under the provisions specified at clause (a) to (d) above</p> <p><input type="checkbox"/> Where an e-way bill has been generated u/r 138 & its period of validity expires during the period 20.03.2020 to 15.04.2020, the validity period of such e-way bill shall be deemed to have been extended till 30.04.2020.</p> <p><i>Date of effect: 20.03.2020</i></p>	<p><u>35/2020-CT, dt. 03-04-2020</u></p>	<p>--</p>

Tax Notifications (contd...)

Sl No	Subject	Central Tax Notification	State Tax Notification
7	Due date for furnishing FORM GSTR-3B for May, 2020 has been extended. The details of which are as follows:	<u>36/2020-CT, dt. 03-04-2020</u>	<u>06/2020-C.T./GST dt. 20/04/2020</u>

Aggregate Turnover	Due Date
More than Rs 5 crore <i>(in the previous FY)</i>	27.06.2020

Aggregate Turnover	Principal Place of business is in	Due Date
Up to Rs 5 crore <i>(in the previous FY)</i>	Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	12.07.2020
	Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal , Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi	14.07.2020

Tax Notifications (contd...)

Sl No	Subject	Central Tax Notification	State Tax Notification
8	<p>The effective date for new sub-rule 13 to Rule 87 has been fixed on 21.04.2020</p> <p><i>[facility for transfer of any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09]</i></p>	<p><u>37/2020-CT,</u> <u>dt. 28-04-2020</u></p>	<p><u>489-F.T.</u> <u>dt. 06-05-2020</u></p>

Circulars

Sl No	Subject	Central Circular	State Circular
1.	Clarification on various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19). Salient features of the same are as follows:	<u>136/6/2020</u> <u>dt 31-03-2020</u>	----

The due date of furnishing:

- Form GST CMP-08 for the QE 31.03.2020 has been extended to 07.07.2020; &
- Form GSTR-4 for the FY 2019-20 has been extended to 15.07.2020

Following have been allowed for taxpayers opting for the composition scheme for F/Y 2020-21 :

- Filing of Form GST CMP-02 by 30.06.2020; &
- Extension of the date for filing GST ITC-03 till 31.07.2020.

Due dates for furnishing GSTR-3B for the months of February, March and April, 2020 has not been extended.

Conditional waiver of

- **interest** for tax periods February, 2020 to April, 2020 has been allowed *(for details refer slide no 4)*
- **late fee** for delay in furnishing GSTR-3B for tax periods of February, 2020 to April, 2020 has been allowed. *(for details refer slide no 4)*

Circulars (contd...)

Various measures announced by the Government (contd...)

- Late fee waived for delayed furnishing of GSTR-1, for the tax periods March, 2020, April 2020, May, 2020 & QE 31 .3.2020 if the same are furnished by 30.06.2020**
- The restriction of rule 36(4) shall not apply to ITC availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of ITC as per rule 36(4)**
- Where an e-way bill has been generated u/r 138 & its period of validity expires during the period 20.03.2020 to 15.04.2020, the validity period of such e-way bill shall be deemed to have been extended till 30.04.2020.**
- Taxpayers required to deduct tax at source u/s 51, collect tax at source u/s 52, Input Service Distributors & Non-resident Taxable persons have been allowed to furnish the respective returns for the months of March, 2020 to May, 2020 on or before 30.06.2020.**

Circulars (contd...)

SI No	Subject	Central Circular	State Circular
2	Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws, Salient features of the same are as follows:	<u>137/7/2020</u> <u>dt 13-04-2020</u>	-----

- In case GST is paid by the supplier on advances received for a future event which got cancelled subsequently & for which invoice is issued before supply of service, the supplier shall issue a “credit note” & shall declare the details of such credit notes in the return for the month during which such credit note is issued. The tax liability shall be adjusted in the return subject to conditions of section 34 and there is no need to file a separate refund claim.
However, in cases where there is no output liability against which a credit note can be adjusted, the supplier may proceed to file a claim under the category “Excess payment of tax” through GST RFD-01
- In case GST is paid by the supplier on advances received for an event which got cancelled subsequently & for which no invoice has been issued, he is required to issue a “refund voucher”
The taxpayer can apply for refund of GST paid on such advances by filing GST RFD-01 under the category “Refund of excess payment of tax”.

Circulars (contd...)

Clarification in respect of certain challenges faced by the registered persons (contd...)

- Where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a “credit note” & he shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34. There is no need to file a separate refund claim in such a case.

However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under “Excess payment of tax, if any” through GST RFD-01.

- Time limit for filing of LUT for the year 2020-21 shall stand extended till 30.06.2020 in terms of notification no. [35/2020-CT, dt. 03-04-2020](#); tax payers may quote reference no. of LUT for 2019-20 in the relevant documents meanwhile.
- The due date for furnishing of Form GSTR-7 along with deposit of tax deducted falling during the period from 20.03.2020 to 29.06.2020, has been extended till 30.06.2020 & no interest shall be leviable if tax deducted is deposited by 30.06.2020.
- The time limit of expiry of two years from the relevant date for filing a refund application falling during the period from 20.03.2020 to 29.06.2020 has been extended till 30.06.2020.



Thank You

Image courtesy:
<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.