



**May,  
2020**

# Highlights



Central

State

Tax Notifications

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Circulars

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# Tax Notifications

Sl No	Subject	Central Tax Notification	State Tax Notification
1.	<b>WBGST/CGST (Fifth Amendment) Rules, 2020</b> in respect of the following:	<u><a href="#">38/2020-CT,</a></u> <u><a href="#">dt. 05-05-2020</a></u>	<u><a href="#">492-FT</a></u> <u><a href="#">dt. 13-05-2020</a></u>

## **New Proviso to Rule 26(1):**

A person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from 21.04.2020 to 30.06.2020, also be allowed to furnish the return in GSTR-3B verified through electronic verification code (EVC).

## **New Rule 67(A): Manner of furnishing of return by short messaging service facility:-**

A registered person who is required to furnish a Nil return in Form GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

*[A Nil return shall mean a return u/s 39 for a tax period that has nil or no entry in all the Tables in Form GSTR-3B]*

# Tax Notifications (contd...)

SI No	Subject	Central Tax Notification	State Tax Notification
4	Amendments to <b>special procedure</b> for <b>corporate debtors</b> undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016	<u><a href="#">39/2020-CT,</a></u> <u><a href="#">dt. 05-05-2020</a></u>	<u><a href="#">493-F.T.</a></u> <u><a href="#">dt. 13-05-2020</a></u>
5	<b>Validity of e-way bills</b> generated on or before 24.03.2020 and whose period of validity expires during the period from 20.03.2020 to 15.04.2020 has been extended till 31.05.2020.	<u><a href="#">40/2020-CT,</a></u> <u><a href="#">dt. 05-05-2020</a></u>	----

# Tax Notifications (contd...)

Sl No	Subject	Central Tax Notification	State Tax Notification
6	The time limit for furnishing of the annual return for the financial year 2018-2019 has been extended till 30.09.2020.	<u>41/2020-CT,</u> dt. 05-05-2020	<u>07/2020-C.T./GST</u> dt. 13/05/2020
7	<p>Due date for furnishing of FORM GSTR-3B by registered persons whose principal place of business is in the State of Jammu &amp; Kashmir for the months of November, 2019 to February, 2020 &amp; in the UT of Ladakh for the months of November, 2019 to December, 2019 has been extended till 24.03.2020.</p> <p>Further, the due date for furnishing of FORM GSTR-3B by registered persons whose principal place of business is in the UT of Ladakh for the months of January, 2020 to March, 2020 has been extended till 20.05.2020.</p> <p><i>Date of Effect: 24.03.2020</i></p>	<u>42/2020-CT,</u> dt. 05-05-2020	N.A.

# Tax Notifications (contd...)

SI No	Subject	Central Tax Notification	State Tax Notification
8	<b>18.05.2020</b> is appointed as the date on which the provisions of section 128 of the <u>Finance Act, 2020 (12 of 2020)</u> dated <b>27.03.2020</b> (relating to amendments in <b>Section 140 of CGST Act</b> ) shall come into force.	<u>43/2020-CT,</u> <u>dt.05-05-2020</u>	-----

# Circulars

Sl	Subject	Central Circular	State Circular
1.	Clarification in respect of challenges faced by the registered persons in implementation of provisions of GST Laws. <i>Salient features of the same are as follows:</i>	<a href="#"><u>138/8/2020</u></a> <a href="#"><u>dt 06-05-2020</u></a>	-----

- The time limit required for obtaining registration by the IRP/RP in terms of special procedure prescribed vide notification No. [11/2020 – CT dt 21.03.2020.](#) has been extended. Accordingly, IRP/RP shall now be required to obtain registration within thirty days of the appointment of the IRP/RP or by 30.06.2020 whichever is later.
- In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the change in the GST system may be carried out by an amendment of the changing the authorized signatory through a non- core amendment. However, if the previous authorized signatory does not share the credentials with his successor, then the newly appointed person can get his details added through the Jurisdictional authority as Primary authorized signatory.

# Circulars (contd...)

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

- ❑ The time limit for compliance of any action by any person which falls during the period from 20.03.2020 to 29.06.2020 has been extended up to 30.06.2020 where completion or compliance of such action has not been made within such time vide notification No. [35/2020-CT dt 03.04.2020](#) . Accordingly,
- ✓ The requirement of exporting the goods by a merchant exporter within 90 days from the date of issue of tax invoice by the registered supplier [vide notification No [40/2017- CT \(R\) dt 23.10.2017](#) ]gets extended to 30.06.2020, provided the completion of such 90 days period falls within 20.03.2020 to 29.06.2020.
- ✓ The due date of furnishing of FORM GST ITC-04 for the quarter ending March, 2020 stands 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.*