Lakshmikumaran & Sridharan attorneys

L&S Update

An e-update to clients from
Lakshmikumaran & **Sridharan**

GST Update No. 6 of 2020
25th March, 2020

- **Press Release dated 24-3-2020**
- **E-invoice and QR**
- **Aadhaar based authentication for new registration**

Press Release dated 24th March, 2020

The Ministry of Finance extended the following relief measures in view of COVID-19 outbreak-

Particulars	Tax period	Extended till
GSTR-3B*	Feb to April, 2020	Last week of June, 2020
GSTR-9/ 9C	FY 2018-19	
Last date to opt for composition CMP-02	FY 2019-20	
Payment of tax and return filing by composition dealer under CMP-08	Jan-Mar 2020	

**Note:*

1. No interest, late fee, and penalty to be charged from persons having aggregate turnover less than Rs. 5 crores.
2. For others, delayed payment shall attract reduced rate of interest @ 9 % p.a. from 15 days after due date (against current rate of 18% p.a.). No late fee and penalty to be charged.

Press Release dated 24th March, 2020

The Ministry of Finance extended the following relief measures in view of COVID-19 outbreak-

- Due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20th March 2020 to 29th June 2020 shall be extended to 30th June 2020.

- Payment date under Sabka Vishwas Scheme shall be extended to 30th June, 2020. No interest for this period shall be charged if paid by 30th June, 2020.

L&S Comments:

Relevant legislative amendments to give effect to the aforesaid GST reliefs shall follow with the approval of GST Council.

E-invoice and QR Code

Supersession of Notification No. 70/2019-C.T. *vide* Notification No. 13/2020-C.T.
Applicability of E-invoice

✓ **Earlier**

The earlier Notification No. 70/2019-C.T. dated 13.12.2019 notified registered persons whose aggregate turnover in a F.Y. exceeds 100 crore INR , as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supplies to registered persons.

✓ **Amendment**

- Applicability of e-invoice from **01.10.2020**.
- E-invoice provisions can be **extended to other documents** in addition to invoice. Other documents will be such as may be prescribed.
- Exclusion of registered persons prescribed under **Rules 54(2), (3), (4) & (4A)** of the CGST Rules, 2017 from e-invoice compliance.

Rule 54(2): Insurer, Banking company, Financial institution, including NBFC
Rule 54(3): Goods Transport Agency
Rule 54(4): Supplier providing passenger transport service
Rule 54(4A): Supplier providing services by way of admission to exhibition of cinematograph films in multiplex screens

Supersession of Notification No. 71/2019-C.T.*vide* Notification No. 14/2020-C.T.

QR Code

✓ **Earlier**

Notification No. 71/2019-C.T., dated 13.12.2019 notifi*ed* that an invoice issued by a registered person to unregistered person, whose aggregate turnover exceeds 500 crore INR in a FY shall have a Quick Response (QR) code.

✓ **Amendment**

- Applicability of QR code compliance from **01.10.2020**
- Exclusion of the following persons from the compliance of QR Code:
  - Persons prescribed under Rules 54(2), (3), (4) & (4A) of the CGST Rules, 2017.
  - Registered person referred to in Section 14 of the IGST Act, 2017, to an unregistered person [Supplier of OIDAR services]
- The new notification provides that invoice shall have 'Dynamic QR Code' instead of QR Code

Aadhaar based authentication for new registration

Amendment in CGST Rules
Aadhaar based authentication for new registration

✓ **Mandatory Aadhaar authentication for registration [Rule 8(4)]**
W.e.f. 01.04.2020, while submitting application for registration in GST REG-01, applicant shall undergo authentication of Aadhaar number.

✓ **Physical verification of Principal Place of Business (PPOB) in case of non-authentication [Proviso to Rule 9(1)]**
If a person fails to undergo authentication of Aadhaar number, registration will be granted only after physical verification of PPOB in the presence of the said person within 60 days from the date of application, in the manner provided in Rule 25.

✓ **Physical Verification of Business Premises [Rule 25]**
Where the **proper officer is satisfied** that the physical verification of POB is required

- due to failure of Aadhaar authentication before the grant of registration, or
- due to any other reason after the grant of registration,

he may get such verification of the POB done and the verification report along with other documents (photographs, etc.) shall be uploaded in GST REG-30 on the common portal within a period of 15 working days.

Notification No. 17/2020-CT , 18/2020-CT & 19/2020-CT
Aadhaar based authentication for new registration
[w.e.f. 01.04.2020]

Notification No. 19/2020-CT	Notification No. 18/2020-CT
Following persons shall undergo authentication of possession of Aadhaar number in order to be eligible for registration under GST: (a) authorized signatory of all types; (b) Managing and Authorised partners of a partnership firm; and (c) Karta of an Hindu undivided family	An individual shall undergo authentication, of Aadhaar number in order to be eligible for registration
If Aadhaar is not assigned to the above person, they shall be offered alternate and viable means of identification as per Rule 9.	

✓ **Notification No. 17/2020-CT**

Section 25(6B)&(6C) i.e. Aadhar authentication for registration shall not be applicable to

- person who is not a citizen of India, and
- person other than authorized signatory of all types, Managing and Authorised partners of a partnership firm; Karta of an Hindu undivided family,

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