L&S Update

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

GST Update No. 9 of 2020
25th March, 2020

- **Return related changes**

Due date for filing of returns

Due Date: 24th March, 2020		
Principal place of business : Jammu and Kashmir		
Notification No. –CT	**Return**	**Tax period**
20/2020	GSTR-7	July, 2019 to February, 2020
21& 24/2020	GSTR-1 (aggregate turnover upto Rs. 1.5 cr)	July-September, 2019; October-December, 2019
22& 23/2020	GSTR-1 (aggregate turnover more than Rs. 1.5 cr)	July, 2019 to February, 2020
25& 26/2020	GSTR-3B	July, 2019 to February, 2020

Due date for filing of returns

Notification No.-CT	Return	Tax period	Due date
27/2020	GSTR-1 (aggregate turnover upto Rs. 1.5 cr)	April, 2020 to June, 2020;	31st July, 2020
		July, 2020 to Sept, 2020	31st October, 2020
28/2020	GSTR-1 (aggregate turnover more than Rs. 1.5 cr)	April, 2020 to Sept, 2020	11th of the succeeding month
15/2020	**GSTR-9/ 9C**	**FY. 2018-19**	**30th June, 2020**

Due date for filing of returns

Notification No. 29/2020 – Central Tax dt. 23-03-2020

GSTR-3B for April, 2020 to September, 2020	
Place of business in the State of-	**Due Date**
Aggregate Turnover below 5 Crores: 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	22nd of the succeeding month
Aggregate Turnover below 5 Crores: 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	24th of the succeeding month
• Aggregate Turnover more than 5 crores • Other places	20th of the succeeding month

Amendment in CGST Rules
Rule 80: Threshold for GSTR-9C for FY 2018-19

✓ **GSTR-9C for FY 2018-19 applicable only for more than 5 crores [Proviso to Rule 80(3)]**

Every registered person whose aggregate turnover **during the financial year 2018-2019 exceeds 5 crore rupees** shall get his accounts audited as specified under section 35(5) and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in GSTR-9C for the financial year 2018- 2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner

Amendment of Notification No. 21/2019-C.T.*vide* Notification No. 12/2020 C.T.
Composition Scheme

- Notification No. 21/2019-C.T. dated 23.04.2019 under Paragraph 4 prescribes that the registered persons availing benefit under the composition scheme and who have furnished **GST CMP-08** and **GSTR-4** shall be deemed to have complied with the provisions of Section 37 and 39.

- The amending notification prescribes that the composition dealers required to furnish self assessed tax in **GST CMP-08**, who has furnished **GSTR-3B**, such taxpayer shall not be required to furnish **GSTR-1** containing details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20.

L&S Comments

- Whether it shall cover those persons who have not exercised the option for composition scheme within the timelines and still paying tax at reduced rates?

NEW DELHI
5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014

B-6/10, Safdarjung Enclave
New Delhi - 110 029
Phone : +91-11-4129 9811
E-mail : lsdel@lakshmisri.com

MUMBAI
2nd floor, B&C Wing,
Cnergy IT Park,
Appa Saheb Marathe Marg, (Near Century Bazar)
Prabhadevi, Mumbai - 400025.
Phone : +91-22-24392500
E-mail : lsbom@lakshmisri.com

CHENNAI
2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU
4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.
Ph: +91(80) 49331800
Fax:+91(80) 49331899
E-mail : lsblr@lakshmisri.com

HYDERABAD
'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail : lshyd@lakshmisri.com

AHMEDABAD
B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE
607-609, Nucleus, 1 Church Road,
Camp, Pune – 411 001
Maharashtra
E-mail : lspune@lakshmisri.com

KOLKATA
2ND Floor, Kanak Building
41, Chowringhee Road
Kolkatta-700071
Phone : +91-33-40051 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH
1st Floor, SCO No. 59,
Sector 26,
Chandigarh - 160026
Phone : +91-172-4921700
E-mail : lschd@lakshmisri.com

GURGAON
OS2 & OS3, 5th Floor, Corporate Office Tower, AMBIENCE Island,
Sector 25-A, Gurgaon - 122001
Phone : +91-124-477 1300
E-mail :lsgurgaon@lakshmisri.com

ALLAHABAD
3/1A/3, (opposite Auto Sales), Colvin Road, (Lohia Marg),
Allahabad -211001 (U.P.)
Phone no. : (0532) – 2421037, 2420359
Email: lsallahabad@lakshmisri.com

KOCHI
First floor, PDR Bhavan, Palliyil Lane, Foreshore Road, Ernakulam
Kochi-682016, India
Phone no : +91 (484) 4869018; 4867852
Email: lskochi@lakshmisri.com

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents. . To unsubscribe, please mail to update@lakshmisri.com.

© 2020 Lakshmikumaran & Sridharan, India. All rights reserved.