Recent Notifications and Circulars in view of COVID-19

L&S GST Update No. 12 of 2020, dated 6-4-2020

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Relaxation for interest and late fee w.r.t. GSTR-3B

[Notification No. 31/2020 and 32/2020-CT w.e.f. 20.03.2020]

Aggregate Turnover (previous FY)	Period	GSTR-3B should be filed before	Interest	Late Fee
More than 5 crores	February to April 2020	24.06.2020	Nil = first 15 days from Due date. After 15 days= 9% p.a.	Waived
More than 1.5 crores and upto 5 crores	February and March 2020	29.06.2020	Nil	
	April 2020	30.06.2020		
Upto 1.5 crores	February 2020	30.06.2020	Nil	
	March 2020	03.07.2020		
	April 2020	06.07.2020		

- ***L&S Comments:*** Relaxation of interest and late fees subject to condition that GSTR-3B should be filed before abovementioned date but there is no extension of due-dates.

Other Relaxations for GSTR-1 and Composition Taxpayers

Central Tax Notification	Taxpayers	Relaxation
33/2020	All categories	**Waiver of Late fee for GSTR-1** • For the month of March to May 2020, and • For the quarter ending 31.03.2020 **Condition:** GSTR-1 should be filed **before 30.06.2020**. Otherwise, later fee will be applicable.
30/2020 & 34/2020	Composition Taxpayers	**For FY 2019-20** • CMP-08 for quarter ending March 2020 can be filed till 07.07.2020 • GSTR-4 for the FY 2019-20 can be filed till 15.07.2020 **For FY 2020-21** [Proviso to Rule 3(3) inserted] • Intimation in CMP-02 can be filed till 30.06.2020. • Statement in GST ITC-03 can filed till 31.07.2020

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Extension of due-dates of GSTR-3B

[Notification No. 36/2020-CT]

Aggregate Turnover (Previous FY)	Period	Due-Date
More than 5 crores	May 2020	27.06.2020
<u>**Upto 5 Crores:**</u> Principal Place of Business in 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
<u>**Upto 5 Crores:**</u> Principal Place of Business in 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

Cumulative Adjustment of 10% provisional ITC under Rule36(4)

[Notification No. 30/2020-CT]

- Insertion of Proviso to Rule 36(4)
  - Rule 36(4) not to apply for GSTR-3B for the months of February, March, April, May, June, July and August, 2020.
  - However, Rule 36(4) shall apply cumulatively for the above period and GSTR-3B for September-2020 shall be furnished with cumulative adjustment of ITC for the said months in accordance with the condition under rule 36(4).
- ***L&S Comments:*** The above proviso has been inserted in view of the fact that there may be delay in filing of suppliers' GSTR-1 due to relaxation granted for interest and late fees by Notification No. 33/2020 and GSTR-2A will not reflect the appropriate ITC.
  - Whether this proviso shall be applicable in respect of invoices received before February -2020?

Time limit extension for compliances due in lockdown period

[Notification No. 35/2020-CT w.e.f. 20.03.2020]

- **General Extension**
  - Time limit **falling between 20.03.2020 to 29.06.2020 extended to 30.06.2020** for,
    - completion of any proceedings, order, notice, by whatever name called, by any authority, commission, tribunal, by whatever name called
    - filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called

Time limit extension for compliances due in lockdown period

- Cases where extension applicable clarified by Circular No. 135/06/2020-GST

Category	Return	Period	Extended till
Taxpayers required to collect TCS	GSTR-8	March 2020 to May 2020	30.06.2020
Taxpayers required to deduct TDS	GSTR-7		
Input Service Distributor	GSTR-6		
Non-Resident Taxable Person	GSTR-5		

Time limit extension for compliances due in lockdown period

[Notification No. 35/2020-CT w.e.f. 20.03.2020]

- **Cases where extension not applicable**
  - Chapter IV of CGST Act: Time and Value of Supply
  - Section 10(3): Composition Scheme option lapsing upon exceeding the threshold
  - Section 25: Procedure for Registration
  - Section 27: Special provisions for casual taxable person, non-resident taxable person
  - Section 31: Tax Invoice
  - Section 37: Furnishing details of outward supplies –GSTR-1
  - Section 47: Levy of Late fee
  - Section 50: Interest
  - Section 69: Power to Arrest

Time limit extension for compliances due in lockdown period

- Section 90: Liabilities of Partner of firm to pay tax
- Section 122: Penalty of certain offences
- Section 129: Detention, seizure and release of goods and conveyances in transit
- Section 39 except (3),(4) & (5): Furnishing of Returns (except GSTR-5,6,7)
- Section 68: Inspection of goods in movement in so far as e-way bill is concerned
- Rules under above provisions

Time limit extension for compliances due in lockdown period

[Notification No. 35/2020-CT w.e.f. 20.03.2020]

- **E-way Bill validity extension till 30.04.2020**
  - Where the validity of an e-way bill generated under rule 138 of the CGST Rules expires during the period 20.03.2020 to 15.04.2020, the validity period of such e-way bill has been extended till 30.04. 020.
- ***L&S Comments:*** It needs to be analysed whether the aforesaid notification extending the compliance till 30.06.2020 will be applicable on the following:
  - Payment to supplier within 180 days (second proviso to Section 16(2)(d))
  - Refund to be filed within 2 years from the relevant date (Section 54)
  - Return of goods from Job-worker (Section-143)
  - ITC-04 filing (Section-143)
  - Interest payment on ITC reversals (Rule 42/43)
  - Blocking of E-way Bill (Rule 138E)

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