

GST UPDATE NO. 14

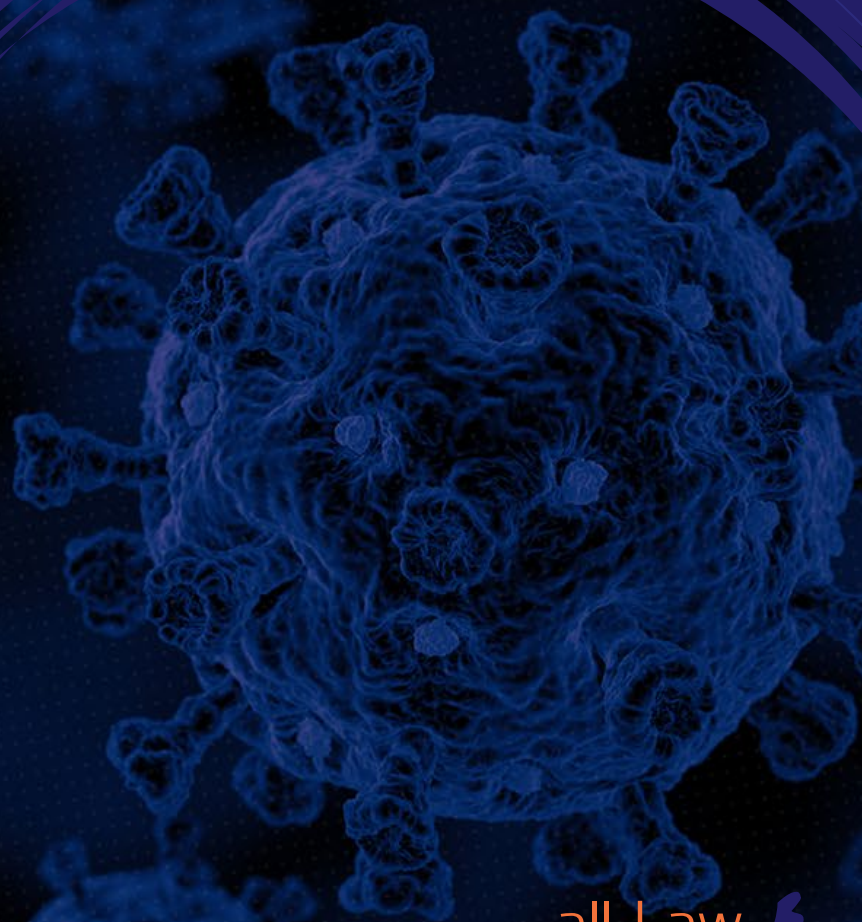
Recent Notifications in View of COVID-19



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exceeding expectations
SINCE 1985

all Law.



E-WAY BILL EXPIRY

[Notification No. 40/2020-CT]

A. Extended Expiry of E-Way Bill

Where an E-Way Bill has been generated on or before March 24, 2020 and its period of validity expires during the period of March 20, 2020 to April 15, 2020, the validity period of such E-Way Bill shall be deemed to have been extended till May 31, 2020.

RETURN RELATED CHANGES

[Notification No. 38/2020-CT]

A. EVC Authentication of GSTR-3B (w.e.f. April 21, 2020)

A Registered Person registered under the *Companies Act, 2013* can furnish GSTR-3B, verified through an electronic verification code ("EVC").

B. Manner of furnishing of return by SMS facility (w.e.f. from a date to be notified)

Nil return GSTR-3B can be filed through a short messaging service ("SMS") using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

[Notification No. 41/2020-CT]

C. Due-Date of Annual Return for FY 2018-19 extended till September 30, 2020

RETURN RELATED CHANGES

[Notification No. 42/2020-CT] (w.e.f. March 24, 2020)

Return	Principal Place of Business	Tax Period	Due Date
GSTR-3B	Union Territory of Jammu and Kashmir	Nov-19 to Feb-20	March 24, 2020
	Union Territory of Ladakh	Nov-19 to Dec-19	March 24, 2020
		Jan-20 to Mar-20	May 20, 2020



SPECIAL PROCEDURE FOR CORPORATE DEBTORS UNDER IBC

[Notification No. 40/2020-CT]

A. Scope of Notification restricted

The special procedure shall not be applicable in case of those corporate debtors who have furnished the statements under Section 37 (GSTR-1) and the returns under Section 39 (GSTR-3B) for all the tax periods prior to the appointment of Insolvency Resolution Professional ("**IRP**")/ Resolution Professional ("**RP**").

B. Registration within 30 days of appointment of IRP/RP or June 30, 2020, whichever is later (w.e.f. March 21, 2020)

Earlier, the notification specified that new registration shall be obtained within 30 days of appointment of IRP/RP.

Now an extension has been allowed till June 30, 2020.

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exceeding expectations
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