

GST

Exemption of Foreign Airlines from furnishing reconciliation Statement in FORM GSTR-9C

[Notification No.09/2020-CT dt 16th March, 2020](#) has notified the foreign airlines company as the class of registered persons who shall **not be required to furnish** reconciliation statement in **FORM GSTR-9C** under section 44(2) of the CGST Act read with rule 80(3) of the CGST rules subject to duly authenticated statement of receipts and payments by Chartered Accountant.

Special procedure for Merged UTs of Daman and Diu & Dadra and Nagar Haveli

[Notification No.10/2020-CT dt 21st March, 2020](#) has notified those persons whose **principal place of business or place of business was in the erstwhile UT of Daman & Diu or in the erstwhile UT of Dadra & Nagar Haveli till the 26th Jan, 2020**; and is in the merged UT of Daman and Diu and Dadra and Nagar Haveli from the **31st May, 2020 (transition date)** shall follow the special procedures for filing returns for the months of January & February, 2020 and transfer of balance of ITC.

Special Procedure to be followed by Corporate Debtors undergoing Corporate Insolvency Resolution Process

[Notification No.11/2020-CT dt 21st March, 2020](#) has prescribed the special procedures to be followed by the corporate debtors undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, in regards to registration, return, ITC.

Further, CBIC vide [Circular No.134/04/2020-GST dated 23rd March, 2020](#) has issued clarification in respect of various issues under GST law for the corporate debtors who are undergoing CIRP under the provisions of IBC and the management of whose affairs are being undertaken by IRP/RP under Insolvency and Bankruptcy Code, 2016

Waiver from filing GSTR-1 for 2019-20 for specified taxpayer

[Notification No.12/2020-CT dt 21st March, 2020](#) notified exemption to those registered persons from filing **GSTR-1** for **2019-20** who could not opt for availing the option of special composition scheme by filing FORM CMP-02 & have furnished return in **FORM GSTR-3B** instead of furnishing the statement in **FORM GST CMP-08**.

Deferment of implementation date of E-invoicing and QR Code

[Notification No.13/2020-CT dt 21st March, 2020](#) has deferred the date of implementation of **E-Invoicing** to **1st October,2020** for those registered persons **whose aggregate turnover in a F.Y exceeds 100 crore rupees**.

Further, [Notification No.14/2020-CT dt 21st March, 2020](#) has deferred the date of implementation of **Dynamic Quick Response (QR) code** to **1st October,2020** for those registered persons **whose aggregate turnover in a F.Y exceeds 500 crore rupees**.

Also, it exempted the few suppliers (Insurance or banking company, GTA etc.) of taxable service from requirement of E-invoicing and QR Code even if the aggregate turnover exceeds the specified limit.

Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal

CBIC vide [Circular No.132/2/2020-GST,dated 18th March, 2020](#) clarified that as provided in **CGST (Ninth Removal of Difficulties) Order, 2019**, the appeal to tribunal can be made within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, **whichever is later**.

Extension of due date of GST Annual Return for F.Y 2018-19

The Central Government vide [Notification No.15/2020-CT dt 23rd March, 2020](#) has **extended** date for filing GST annual returns of FY 18-19, which is due on 31st March, 2020 for the F.Y **2018-2019** till **30.06.2020**.

Amendments in CGST Rules,2017

[Notification No. 16/2020- Central Tax dated 23rd March 2020](#) made the following amendments:-

1. Insertion of Rule 8(4A): authentication of Aadhaar number for grant of registration
2. Insertion of Rule 9(4): New registrations only to those persons who have undergone authentication of Aadhaar No. or only after the physical verification of the premises w.e.f. 1st April 2020
3. Substitution of Rule 25: to empower the proper officer to conduct the physical verification of the place of business of a person before the grant of registration, if aadhaar authentication is failed.
4. Substitution of Rule 43(1)
5. Insertion of proviso to Rule 80(3): to increase the threshold limit for furnishing the Form GSTR-9C & thereby relaxing the said compliance for SME's.
6. Insertion of Rule 86 (4A): to allow refund of excess tax/ wrongly paid tax claimed by registered person, by re-crediting the electronic credit ledger
7. Substitution of Rule 89(4): to fix the ceiling for the value of the export supply for calculation of refund on zero rated supplies.
8. Insertion of Rule 92(1A): to empower the proper officer to sanction refund in both cash and credit in case of excess payment of tax.
9. Insertion of Rule 96B:- to provide for recovery of refund on export of goods where export proceeds are not realized within the time prescribed under FEMA
10. Amendments in Rule 141(2): to empower the proper officer to dispose of the seized goods or things & adjust the amount realized against tax, interest, penalty, or any other amount payable

Notification of date of Aadhaar authentication for registration and exemption to specified class of persons

The Central Government vide [Notification No.18/2020- Central Tax dated 23rd March 2020](#) has notified **1st April,2020** as the date from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the CGST Rules, 2017, in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules

Further, [Notification No. 17/2020- Central Tax dated 23rd March 2020](#) specified that there will no requirement of Aadhaar authentication w.e.f. 1st April,2020 for GST Registration for a person **who is not a citizen of India or to a class of persons other than** (a) Individual;(b) authorised signatory of all types; (c) Managing and Authorised partner; and (d) Karta of an Hindu undivided family

Therefore, [Notification No.19/2020- Central Tax dated 23rd March 2020](#) clarified that only above persons **shall undergo authentication of possession of Aadhaar number**, as specified in rule 8, **in order to be eligible for registration under GST**

Due Dates for furnishing GSTR-1 for April,2020 to September,2020

The Central Government vide [Notification No.27/2020- Central Tax dated 23rd March 2020](#) & [Notification No.28/2020- Central Tax dated 23rd March 2020](#) has provided the due dates of the following Forms :-

<u>Sl. No</u>	<u>Form No.</u>	<u>Period</u>	<u>Due Date</u>
1.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons having aggregate turnover of up to 1.5 crore rupees in preceding F.Y or current F.Y)	For the Quarter :- April, 2020 to June, 2020 July, 2020 to September, 2020	31st July, 2020 31st October, 2020
2.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons having aggregate turnover of more than 1.5 crore rupees in preceding F.Y or current F.Y)	For each of the months from April, 2020 to September, 2020.	11th day of the month succeeding such month

Clarification of issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization

CBIC vide [Circular No.133/03/2020-GST ,dated 23rd March, 2020](#) has issued clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules.

Clarification on Refund related issues

CBIC vide [Circular No.135/05/2020-GST dated 31st March, 2020](#) has issued clarifications in respect of some of the issues relating to GST refunds:-

- Removal of restriction of Bunching of refund claims across F.Ys:-
- Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate:-
- Change in manner of refund of tax paid on supplies other than zero rated supplies:-

- Refunds of ITC under Section 54(3) to those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.
- New Requirement to mention HSN/SAC in Annexure 'B'

CGST (Fourth Amendment) Rules, 2020

The Central Government vide [Notification No. 30/2020- Central Tax dated 3rd April 2020](#) has made the following amendments:-

- **Extension of time limit for furnishing of the following for taxpayers opting for the Composition scheme for the F.Y 2020-21 :-**

Sl.No.	Forms	Revised Date
(i)	Filing an intimation in FORM GST CMP-02	30.06.2020
(ii)	Furnishing the statement in FORM GST ITC-03	31.07.2020

- **Cumulative application of condition in rule 36(4)** for the months of February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B **for the tax period of September, 2020** shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4)

Conditional Waiver/Lowering of interest rate for delay in furnishing of FORM GSTR-3B for tax periods of February, 2020 to April, 2020

The Central Government vide [Notification No. 31/2020- Central Tax dated 3rd April 2020](#) & [Notification No. 32/2020- Central Tax dated 3rd April 2020](#) has **waived/ lowered the interest payable & waived the Late Fees** payable, for the class of registered persons ,who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the following months & **subject to conditions** as specified under:-

Sl. No.	Taxpayers having an aggregate turnover in the preceding F.Y of	Rate of interest	Late Fees	Tax period	Condition :
1.	More than Rupees 5 crores	Nil for first 15 days from the due date, and 9% thereafter	NIL	February, 2020, March, 2020, April, 2020	If return in FORM GSTR-3B is furnished by 24th day of June, 2020
2.	More than Rupees 1.5 crores and	Nil	NIL	February, 2020 & March, 2020	29th day of June, 2020

	up to Rupees 5 crores		NIL	April, 2020	30th day of June, 2020
3.	Up to Rupees 1.5 crores	Nil	NIL	February, 2020	30th day of June, 2020
			NIL	March, 2020	3rd day of July, 2020
			NIL	April, 2020	6th day of July, 2020

Further, [Notification No. 3/2020- Integrated Tax dated 8th April 2020](#) & [Notification No. 1/2020- Union Territory Tax dated 8th April 2020](#) has **waived/ lower the interest** payable for the class of registered persons, who fails to furnish the returns in **FORM GSTR-3B** along with payment of tax **for the months of February, March & April, 2020, subject to conditions** of filing the said return **within the dates as specified** in the above said notifications.

Conditional waiver of late fee for delay in furnishing FORM GSTR-1

The Central Government vide [Notification No. 33/2020- Central Tax dated 3rd April 2020](#) has **waived the Late Fees** payable , for the registered persons who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date for the months of **March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020** , but furnishes the said details in **FORM GSTR-1, on or before the 30th day of June, 2020.**

Extension of due date of furnishing FORM GST CMP-08 and FORM GSTR-4

The Central Government vide [Notification No. 34/2020- Central Tax dated 3rd April 2020](#) has extended the due dates of furnishing the following forms by taxpayers registered under the **Composition scheme:-**

Sl.No.	Forms	For the Period	Revised Due Date
1.	FORM GST CMP 08	Quarter ending 31st March, 2020	7 th July,2020
2.	FORM GSTR-4	F.Y 31st March, 2020	15 th July, 2020

Extension of due date of compliances & extension of validity of E-way bills.

[Notification No. 35/2020- Central Tax dated 3rd April 2020](#) has extended the time limit of the following:-

- 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.

- **Extension of Validity of E-Way Bill:-** where an e-way bill's period of validity expires during **20th March, 2020 to 15th April, 2020**, the validity period shall be deemed to have been **extended till the 30th April, 2020**.

Extension of Due date for furnishing FORM GSTR-3B for the month of May, 2020.

The Central Government vide [Notification No.36/2020- CT dt 3rd April 2020](#) has **extended the due date** for filing of **Form GSTR-3B** in a staggered manner for the **month of May, 2020:-**

<u>Class of Taxpayers</u>	<u>Revised Due Date</u>
Registered person having aggregate turnover above 5 Crores in previous F.Y	27 th June,2020
Registered person having aggregate turnover of up to 5 Crores in previous F.Y <ul style="list-style-type: none"> ▪ Some States ▪ Remaining States 	12 th July,2020 14 th July,2020

CUSTOM

Exemption of customs duty on ventilators, personal protection equipments, covid-19 testing kits and inputs for these goods.

The Central Government vide [Notification No. 20/2020- Customs dated 9th April 2020](#) has **exempted the ventialators, Mask, PPE, COVID-19 Kits etc.** from whole of the duty of **customs** leviable thereon under the First Schedule to the said Customs Tariff Act and the whole of **health cess** leviable thereon under section 141 the said of Finance Act, 2020:

This notification **shall remain in force upto** and inclusive of **the 30th September, 2020**.

Special Refund and Drawback Disposal Drive

In line with the decision to release all pending refunds in order to provide immediate relief to the business entities, especially MSMEs, the Central Government vide [Instruction No. 03/2020- Customs dated 9th April 2020](#) has issued instructions regarding **“Special Refund and Drawback Disposal Drive”** with the objective of priority processing and disposal of all pending refund and drawback claims. This Special Drive shall be **in place till 30.04.2020** & it is expected that during this period all refund and drawback claims that **are pending as on 07.04.2020** shall be disposed whereby the **Principal Chief Commissioners/ Chief Commissioners shall monitor the performance** on this front **closely on a daily basis**. **All communication should be done over email**, wherever email id of the applicant is available.

Clarification in regards to refund, LUT and return filing etc.

CBIC vide Circular No. 136/06/2020-GST dated 3rd April, 2020 has clarified various issue Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) in regards to refund, LUT, return filing etc.