

## **GST**

### **Furnishing of FORM GSTR-1& GSTR-3B through EVC for Corporate Taxpayers**

[Notf. No. 48/2020- CT dt. 19<sup>th</sup> June, 2020](#) has allowed the person registered under the provisions of the Companies Act, 2013 to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC) **during the period from the 21st day of April, 2020 to the 30th day of September, 2020.**

Further, the registered person has been allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through EVC **during the period from the 27th day of May, 2020 to the 30th day of September, 2020.**

### **Enforcement of sections 118, 125, 129 & 130 of Finance Act, 2020 w.e.f. 30<sup>th</sup> June, 2020**

[Notf. No. 49/2020- CT dt. 24<sup>th</sup> June, 2020](#) & [Notf. No. 04/2020- Integrated Tax dt. 24<sup>th</sup> June, 2020](#) has appointed **30<sup>th</sup> June,2020** as the date on which the amendments in sections 2, 109, 168 and 172 of the CGST Act, 2017 and section 25 of the IGST Act shall come into force.

### **Composition scheme**

[Notf. No. 50/2020- CT dt. 24<sup>th</sup> June, 2020](#) has amended Rule 7 of the CGST Rules, 2017 with a new entry for Composition tax payers who are providing services and whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees will be taxed at rate of 6% (CGST – 3% & SGST/UTGST – 3%).

### **Reduction/Waiver of Interest & Late Fee payable & Extension of Due Date for Aug,2020 & One Time Amnesty Scheme for filing of Form GSTR-3B**

[Notf. No. 51/2020- CT dt. 24<sup>th</sup> June, 2020](#) ,[Notf. No. 52/2020- CT dt. 24<sup>th</sup> June, 2020](#) & [Notf. No. 54/2020- CT dt. 24<sup>th</sup> June, 2020](#) has made the following conditional waiver of interest & late fee for delay in furnishing returns in **FORM GSTR-3B** for tax periods of February, 2020 to July, 2020 & also provided one time amnesty by lowering/waiving of late fees for non-furnishing of **FORM GSTR-3B** from July, 2017 to Jan, 2020 & extended the due date for furnishing **FORM GSTR-3B** for the month of Aug,2020 as under.:-

<b>FORM GSTR- 3B</b>	<b>Aggregate Turnover in the preceding F.Y.</b>	<b>Aggregate Turnover in the preceding F.Y.</b>
	<b>&gt;Rs. 5 Crores</b>	<b>&lt; = Rs. 5 Crores</b>

For the Months of:-	No Late Fee & Nil Interest for first 15 days & 9 % thereafter till	No Late Fee & Nil Interest If filed within		Reduced interest @ 9 %, if filed upto
		A*	B*	
February,2020	24 <sup>th</sup> June,2020	30 <sup>th</sup> June,2020	30 <sup>th</sup> June,2020	30 <sup>th</sup> Sept,2020
March ,2020	24 <sup>th</sup> June,2020	3 <sup>rd</sup> July,2020	5 <sup>th</sup> July,2020	
April,2020	24 <sup>th</sup> June,2020	6 <sup>th</sup> July,2020	9 <sup>th</sup> July,2020	
May,2020	27 <sup>th</sup> June, 2020 (Regular due date i.e 20 <sup>th</sup> July, 2020)	12 <sup>th</sup> Sept,2020	15 <sup>th</sup> Sept,2020	
June,2020	N.A. (Regular due date i.e 20 <sup>th</sup> July, 2020)	23 <sup>rd</sup> Sept,2020	25 <sup>th</sup> Sept,2020	
July,2020	N.A. (Regular due date i.e 20 <sup>th</sup> Aug, 2020)	27 <sup>th</sup> Sept,2020	29 <sup>th</sup> Sept,2020	
<b><i>Extension of Due Date for furnishing GSTR-3B for the month of Aug,2020 for taxpayers with annual turnover up to Rs. 5 crores.:-</i></b>				
Aug, 2020	N.A. (Regular due date i.e 20 <sup>th</sup> Sep, 2020)	1 <sup>st</sup> October, 2020	3 <sup>rd</sup> October, 2020	-

**\*A -** Taxpayers whose principal place of business is in the States of 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.

**\*B-** Taxpayers whose principal place of business is in the States of 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.

### **Reduction in Late Fee for past Returns:-**

Late Fee for non-furnishing **FORM GSTR-3B** for the period **July, 2017 to Jan, 2020** has been reduced to Rs. 500/- per return if there is any tax liability and 'Nil' if there is no tax liability.

### **Extension of validity of E-way bills**

[Notification No. 55/2020- Central Tax dated 27<sup>th</sup> June 2020](#) has extended the time limit for completion or compliance of any action, by any authority or by any person falling during the period '20/05/2020 to 30/08/2020' to 31<sup>st</sup> day of August, 2020.

### **Extension of period to pass order under Section 54(7) of CGST Act**

[Notification No. 56/2020- Central Tax dated 27<sup>th</sup> June 2020](#) has extended the time limit for issuance of order in pursuance of a notice issued for rejection of refund claim, in full or in part, falling during the period '20/05/2020 to 30/08/2020' to 15 days after the receipt of reply to the notice from the registered person or 31<sup>st</sup> Aug, 2020, whichever is later.

### **Conditional waiver of late fees for the period from July, 2017 to July, 2020**

[Notification No. 57/2020- Central Tax dated 30<sup>th</sup> June 2020](#) has prescribed the maximum amount of late fees of filing GSTR-3B upto 30.09.2020 to 'Rs. 500/-' in case of other than NIL returns and 'zero' in case of NIL returns for the tax periods from **Feb 2020 to July 2020**. The relief is for both taxpayers having turnover upto Rs. 5 crores or more than 5 crores.

### **Nil Return filing through SMS of FORM- 3B or GSTR-1**

[Notification No. 58/2020- Central Tax dated 1st July, 2020](#) has allowed the registered person to furnish a Nil return in FORM GSTR-3B or Nil details in FORM GSTR-1 for a tax period, through SMS using the registered mobile number and verified by One Time Password facility (OTP).

### **Extension of due date for filing FORM GSTR-4 for financial year 2019-2020**

[Notification No. 59/2020- Central Tax dated 13<sup>th</sup> July, 2020](#) has **further extended** the due date of filing of **GSTR-4** for the year ending 31<sup>st</sup> March,2020 **till 31<sup>st</sup> August ,2020**.

### **Central Goods and Services Tax (Removal of Difficulties) Order, 2020**

The order clarified that for the purpose of calculating 30 days for filing of application for revocation of cancellation of registration against order issued under section 29(2) and where cancellation order was passed up to 12th June, 2020, later of the following dates shall be considered:-

- a) Date of service of the said cancellation order; or
- b) 31st day of August, 2020.

## **CUSTOM**

### **Paperless Customs – Electronic Communication of PDF Based Copies of Shipping Bill & e-Gatepass to Custom Brokers/Exporter**

CBIC decided that w.e.f. 22.06.2020; only the digital copy of the Shipping Bill bearing the Final LEO would be electronically transmitted to the exporter and the present practice of printing copies of the said document for the exporters and also for maintaining a docket in the Customs House would stand discontinued.

### **Turant Customs – Turant Suvidha Kendra and Other Initiatives for Contactless Customs - reg.**

With a aim to provide 'Faceless, Contactless and Paperless' Customs administration, Board has now decided to take certain measures:-

1. Turant Suvidha Kendra in All Customs Stations by 15<sup>th</sup> July, 2020.
2. Registration of Authorised Dealer Code, Bank Accounts through ICEGATE.
3. Automated debit of bond after Assessment.
4. Simplified Registration of Importers/Exporters in ICEGATE and conduct Customs clearances through electronic interface