RELAXATIONS PROVIDED IN VIEW OF NOVEL CORONA VIRUS

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30/2020-CT-CGST (fourth Amendment) Rules 2020

Opting for composition scheme FY 20-21

- CMP-02 – 30/06/2020- Normally before the commencement of FY.
- GST ITC-03 – 31/07/2020- Normally before 60 days from commencement of FY. **Rule 44(4) read with 18(4)**.

Compliance of 36(4)

- 10 % condition- cumulative adjustment- **Feb- August 2020**. Sept GSTR-3B should cover all adjustment.

Returns

33/2020-CT-Waiver of Late Fees for GSTR - 1

- Regular- March, April, May- Waived- to be furnished before 30-06-2020.
- Quarterly- Quarter ending 31st March 2020- Waived- to be furnished before 30-06-2020.

34/2020-CT-Extension of Last date for Composition Tax Payer to furnish GST CMP-08.

- CMP-08- Quarter ending 31st March 2020- to be furnished before 07-07-2020.
- GSTR-4 FY 2019-20 - to be furnished before 15-07-2020.

35/2020-CT- Extension of time period for Compliances

- **Any actions/ compliance- falling b/w 20th March, 2020 to 29th June, 2020- extended to 30th day of June, 2020.**

Inclusions

- completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by any authority, commission or tribunal etc., under the provisions of the GST Acts; or
- filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, under GST Acts.

Exclusions

- Time & Value of Supply
- Composition Scheme Turnover extension.
- sections 25(Procedure for Registration)
- 27 (Special provisions relating to casual taxable person and non-resident taxable person)
- 31(Tax Invoice).
- 37(Furnishing of Outward Supplies).

Continued

- 47(Levy of Late Fee)
- 50(Interest)
- 69(Power to Arrest)
- 90(Liability of partners of firm to pay tax)
- 122(Penalties)
- 129 (Detention)
- Section 39, except sub-section (3), (4) and (5) i.e., except GSTR-5, 6 and 7:
- section 68 i.e., inspection in so far as e-way bill is concerned; and
- rules made for above.

Extension of the period of validity for an e way bill

Where validity of an e-way bill expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020. 168A ??

S. No.	Class of Registered Persons	Tax Period	Due Date	Rate Of Interest	Late Fee	Conditions
1	Taxpayers having an aggregate turnover of more than Rs. 5 crores in the preceding FY	Feb-20	20-03-2020	Nil for first 15 days from the due date, and 9% p.a. thereafter	0	If return in FORM GSTR-3B is furnished on or before the 24-06-2020
		Mar-20	20-04-2020			
		Apr-20	20-05-2020			
2	Taxpayers having an aggregate turnover of more than Rs. 1.5 crores and up to Rs. 5 crores in the preceding FY	Feb-20	22-03- 2020/ 24-03-2020	Nil	0	If return in FORM GSTR-3B is furnished on or before the 29-06-2020
		Mar-20	22-04-2020/ 24-04-2020			
		Apr-20	22-05-2020/ 24-05-2020			If return in FORM GSTR-3B is furnished on or before the 30-06-2020
3	Taxpayers having an aggregate turnover of up to Rs. 1.5 crores in the preceding FY	Feb-20	22-03-2020 / 24-03-2020	Nil	0	If return in FORM GSTR-3B is furnished on or before the 30-06-2020
		Mar-20	22-04-2020/ 24-04-2020			If return in FORM GSTR-3B is furnished on or before the 03-07-2020
		Apr-20	22-05-2020/ 24-05-2020			If return in FORM GSTR-3B is furnished on or before the 06-07-2020

Extension of Due date of GSTR 3B for the month of May 2020

S.No.	Class of Registered Persons	Extended Due Date
1	**Taxpayers having an aggregate turnover exceeding Rs. 5Cr**	27-06-2020
2	**Taxpayers having an aggregate turnover upto 5 Cr**	
	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,	12-07-2020
	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	14-07-2020

Circular No. 135/05/2020- GST dated 31st March 2020

Bunching of Refund claims - Para 8 of the Circular No. 125/44/2019-GST dated 18.11.2019- Modified.

- Therefore, refunds could be bunched across FY.
- Delhi High Court in the case of M/s Pitambra Books Pvt. Ltd- stay for above para.
- Circulars can supplant but not supplement the law.

Claiming refund under inverted duty structure on goods procured at a particular rate and the rate of tax was reduced subsequently before such goods could be sold.

- Input/ output same (and out put tax reduced as above)- Inverted duty Refund cannot be claimed.
- This refund NA where- Inputs= Output supplies.

Refund of tax paid on supplies other than zero-rated supplies

- Clarifying the changes made vide notification no. 16/2020-CT dated 23.03.2020.
- E-credit ledger would be credited to the extent of ITC adjusted for payment of tax (GST PMT-03) and the balance would be refunded in cash (GST RFD-06)

Refund of ITC under section 54(3) of the CGST Act where invoices are not reflecting in GSTR-2A

- Refund of accumulated ITC shall be restricted to the ITC- reflected in the FORM GSTR-2A.
- Clarification-press release dated 18th October 2018- FORM GSTR-2A- only facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis.
- Trade & Taxes, Delhi and others Vs. Arise India Limited- Delhi HC (SC-SLP dismissed).

New requirement to mention HSN/SAC in Annexure ‗B'

- If supplier not mandated to mention HSN- recipient to mention. (Inputs V/s Capex).

For any clarification

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THANK YOU