

## In brief

Seeks to amend CGST Rules, 2017 (Fourth Amendment)

Seeks to amend CGST Rules, 2017 (Fifth Amendment)



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## Notifications CGST

### **Amendment of CGST Rules, 2017 vide Central Goods and Service Tax (Amendment) Rules, 2020:**

#### [Notification No. 30/2020 – Central Tax dated 3<sup>rd</sup> April, 2020](#)

This notification provides for amendments in the following rules:

- **Proviso to Rule 3 (3):** It provides the due date for GST CMP-02 and GST ITC – 03 for FY: 2020-2021:-

Sr. No.	Return	Due Date
1	GST CMP – 02	30/06/2020
2	GST ITC - 03	31/07/2020

- **Proviso to Rule 36(4):** The conditions laid under Rule 36(4) shall apply cumulatively for the months of February to August, 2020. The input tax credit (ITC) would have to be cumulatively compared with the GSTR-2A of the above mentioned months and cumulative adjustment of the ITC could be done at the time of filing the GSTR-3B of September, 2020

### **Filing of GSTR-3B through EVC/SMS facility**

#### [Notification No. 38/2020 – Central Tax dated 5<sup>th</sup> May, 2020](#) read along with [Notification No. 44/2020 – Central Tax dated 8<sup>th</sup> June, 2020](#)

The notification makes amendment to the following rules:

- **Rule 26(1) [Insertion of a new Proviso]** - A registered person, registered under The Companies Act, 2013 (18 of 2013) will also be allowed to furnish Form GSTR-3B through Electronic Verification Code (EVC) instead of Digital Signature during the period from 21<sup>st</sup> day of April, 2020 to 30<sup>th</sup> day of June, 2020.

## In brief

Seeks to amend CGST Rules, 2017 – Rule 26

Seeks to amend CGST Rules, 2017 (Seventh Amendment)

- **Rule 67A – Manner of furnishing of return by short messaging facility [New Rule] –** As per this new rule a registered person can now furnish a NIL return in Form GSTR-3B through a short messaging facility (SMS) using the registered mobile number and the said return will be verified by a registered mobile number based One Time Password (OTP) from 8<sup>th</sup> June, 2020.

### Filing of Returns through EVC

[Notification No. 48/2020-Central Tax dated 19<sup>th</sup> June, 2020](#)

The notification amends Rule 26(1): It specifies the period during which the returns (GSTR-3B and GSTR-1) can be filed through EVC.

Sr. No.	Return	Period during which GSTR-1and GSTR-3B can be filed through EVC
1	GSTR-1	27/05/2020 to 30/09/2020
2	GSTR-3B	21/04/2020 to 30/09/2020

### Tax Rate for Composition Levy

[Notification No. 50/2020-Central Tax dated 24<sup>th</sup> June, 2020](#)

This notification amends Rule 7 of CGST Rules, 2017:-

- **Rule 7 – Rate Of Tax For Composition Levy:-** The following table has been substituted in Rule 7:

Sr. No.	Section under which composition levy is opted (Section 10)	Category of Registered Persons	Rate of Tax
1	Sub section (1) and (2)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	0.5% of the turnover in the State or Union territory.
2		Suppliers making supplies referred to in clause of (b) of paragraph 6 of Schedule II	2.5% of the turnover of the State or Union territory
3		Any other supplier eligible for composition levy	0.5% of the turnover of taxable supplies of goods and services in the State or Union territory
4	Sub section (2A) of Section 10	Registered person eligible to opt to pay tax under sub section (2A) of Section 10	3% of the turnover of taxable supplies of goods and services in the State or Union territory

## In brief

Seeks to amend special procedure for corporate debtors

Seeks to provide extension of due dates for GSTR-3B for months May and August 2020.

### Special Procedure for Corporate Debtors

[Notification No. 39/2020- Central Tax dated 5<sup>th</sup> May, 2020](#)

The Notification seeks to amend the Notification No. 11/2020 dated 21<sup>st</sup> March, 2020:

- A new proviso has been inserted vide this notification stating that Notification No. 11/2020 dated 21<sup>st</sup> March, 2020 will not be applicable to corporate debtors who have furnished the statements under Section 37 and the returns under Section 39 for all the tax periods prior to the appointment of IRP/RP.
- **Registration-** The Interim Resolution Professionals (IRP)/ Resolution Professionals (RP). IRP/RP from the date of appointment shall be treated as a distinct person of the corporate debtor and shall be liable to take a new registration in each State or Union territories where the Corporate Debtor was registered earlier within 30 days of the appointment or by 30<sup>th</sup> June, 2020, whichever is later.

### Extension of due dates for GSTR-3B

[Notification No. 36/2020 – Central Tax dated 3<sup>rd</sup> April, 2020](#)

[Notification No. 56/2020 – Central Tax dated 27<sup>th</sup> June, 2020](#)

Sr. No	Tax Period	Notification No. (Central Tax)	Turnover of Previous F.Y.	Due Date
1	May 2020	36/2020 dated, 3 <sup>rd</sup> April, 2020	More Than Rs. 5 Crore	27/06/2020
			Up to Rs. 5 Crore*	12/07/2020
			Up to Rs. 5Crore#	14/07/2020
2	August 2020	54/2020 dated 24 <sup>th</sup> June, 2020	Up to Rs. 5Crore*	01/10/2020
			Up to Rs. 5Crore#	03/10/2020

Note– The due dates for the month of February, March, April, June and July 2020 have not been extended. Only relief with respect to late fee and interest have been provided as tabulated later in this newsletter.

\* Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, United territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

# Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha and the United territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

## In brief

Seeks to provide conditional waiver of late fee and interest for GSTR-3B

### Conditional Waiver of Late Fee and Interest for GSTR-3B

[Notification No. 31/2020, 32/2020 – Central Tax dated 3<sup>rd</sup> April, 2020](#) amended vide [Notification No. 51/2020 and 52/2020 – Central Tax dated 24<sup>th</sup> June, 2020](#)

Read along with Notification [No. 57/2020 – Central Tax dated 30<sup>th</sup> June, 2020](#)

Turnover up to Rs. 5 crore*				
Months	If Return filed Up to	Interest if return filed up to		Late Fee Waiver till**
		Nil up to	9% thereafter till	
February 2020	22/03/2020	30/06/2020	30/09/2020	30/06/2020
March 2020	22/04/2020	03/07/2020	30/09/2020	03/07/2020
April 2020	22/05/2020	06/07/2020	30/09/2020	06/07/2020
May 2020	12/07/2020	12/09/2020	30/09/2020	12/09/2020
June 2020	22/07/2020	23/09/2020	30/09/2020	23/09/2020
July 2020	22/08/2020	27/09/2020	30/09/2020	27/09/2020

\*\* Maximum late fees is Rs. 500/- (250\*2) in case the return is filed up to 30<sup>th</sup> September, 2020 and waiver full late fee in case of NIL Return.

Turnover up to Rs. 5 crore (Part B)#				
Months	If Return filed Up to	Interest if return filed up to		Late Fee Waiver till##
		Nil up to	9% thereafter till	
February 2020	24/03/2020	30/06/2020	30/09/2020	30/06/2020
March 2020	24/04/2020	05/07/2020	30/09/2020	05/07/2020
April 2020	24/05/2020	09/07/2020	30/09/2020	09/07/2020
May 2020	14/07/2020	15/09/2020	30/09/2020	15/09/2020
June 2020	24/07/2020	25/09/2020	30/09/2020	25/09/2020
July 2020	24/08/2020	29/09/2020	30/09/2020	29/09/2020

## Maximum late fees is RS. 500/- (250\*2) in case the return is filed up to 30<sup>th</sup> September, 2020 and full waiver of late fees in case of NIL Return.

For Taxpayers whose principal place of business is in:

- \* Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, United territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshwadeep
- # Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha and the United territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

## In brief

Seeks to provide Conditional waiver of Late fees for the month from July 2017 to January 2020 for GSTR-3B

Seeks to provide conditional waiver of Late Fee for GSTR-1

Turnover more than Rs. 5 crore				
Months	If Return filed Up to	Interest if return filed up to		Late Fee Waiver up to
		Nil up to (First 15 days)	9% thereafter till	
February 2020	20/03/2020	04/04/2020	24/06/2020	24/06/2020
March 2020	20/04/2020	05/05/2020	24/06/2020	
April 2020	20/05/2020	04/06/2020	24/06/2020	
May 2020	27/06/2020	No Waiver		Notification No. 57/2020 dated 30 <sup>th</sup> June, 2020-  Maximum Late fee payable is Rs. 500/- (250*2) and NIL in case of NIL Return; if GSTR-3B filed by 30/09/2020.
June 2020	20/07/2020			
July 2020	20/08/2020			

### Conditional Waiver of Late Fee for GSTR-3B for the Month of July 2017 to January 2020

[Notification No. 52/2020 – Central Tax dated 24<sup>th</sup> June, 2020](#)

Sr. No	Return	Condition to furnish GSTR-3B	Maximum Late fee
1	Normal	Furnish between 1/07/2020 to 30/09/2020	Rs. 500/- (250*2)
2	NIL		NIL

### Conditional Waiver of Late Fee for GSTR-1

[Notification No. 33/2020 – Central Tax dated 3<sup>rd</sup> April, 2020](#) amended vide [Notification No. 53/2020 – Central Tax dated 30<sup>th</sup> June, 2020](#)

Sr. No	Month/Quarter	Due date to file GSTR-1 to avail the benefit of late fee waived off
1.	March, 2020	10/07/2020
2.	April, 2020	24/07/2020
3.	May, 2020	28/07/2020
4.	June, 2020	05/08/2020
5.	January to March, 2020 (Quarterly filing)	17/07/2020
6.	April to June, 2020 (Quarterly filing)	03/08/2020

## In brief

Seeks to extend the due date of GSTR-9 and GSTR-9C

### Extension of GSTR-9 and GSTR-9C for FY: 18-19

[Notification No. 41/2020 – Central Tax dated 5<sup>th</sup> May, 2020](#)

The due date for filing of GSTR-9 and GSTR-9C for Financial Year (FY) 2018-19 has been extended to 30<sup>th</sup> September, 2020. GST Audit now applies only to registered persons having aggregate turnover exceeding Rs. 5 crores in the FY 2018-19.

### Other Due Dates

[Notification No. 34/2020 – Central Tax dated 3<sup>rd</sup> April, 2020.](#)

[Notification No. 45/2020 – Central Tax dated 9<sup>th</sup> June, 2020](#)

[Notification No. 46/2020 – Central Tax dated 9<sup>th</sup> June, 2020](#) amended vide [Notification No. 56/2020 – Central Tax dated 27<sup>th</sup> June, 2020](#)

[Notification No. 35/2020 – Central Tax dated 3<sup>rd</sup> April, 2020](#) amended vide [Notification No. 47/2020 – Central Tax dated 9<sup>th</sup> June, 2020](#)

Sr. No	Notification No.	Amendment for	Amendment in
1.	34/2020 dated 3 <sup>rd</sup> April, 2020	GST CMP-08	Due date for quarter ending 31 <sup>st</sup> March, 2020 - 7 <sup>th</sup> July, 2020.
		GSTR-4	Due Date for FY ending 31 <sup>st</sup> March 2020 - 7 <sup>th</sup> July 2020.
2.	45/2020 dated 9 <sup>th</sup> June, 2020	Transition under GST for Union Territories of Daman and Diu and Dadra and Nagar Haveli	Extends the date for transition from 31 <sup>st</sup> May, 2020 to 31 <sup>st</sup> July, 2020.
3.	47/2020 dated 9 <sup>th</sup> June, 2020	E-way Bill (Amendment of Notification No. 35/2020 dated 3 <sup>rd</sup> April, 2020)	If an E- Way bill is generated on or before 24 <sup>th</sup> March, 2020 and whose validity expired on or after 20 <sup>th</sup> March, 2020 then the validity is deemed to have been extended to 30 <sup>th</sup> June, 2020.
4.	56/2020 dated 27 <sup>th</sup> June, 2020 (issued to amend 46/2020 dated 9 <sup>th</sup> June, 2020)	Section 54(7)- Refund orders- Time limit in respect of rejection of refund claim	Where the time limit for issuance of order falls during 20 <sup>th</sup> March, 2020 to 30 <sup>th</sup> August, 2020; the time limit for issuing the order would be:- <ul style="list-style-type: none"><li>• 15 days after receipt of reply to the notice by the registered person OR</li><li>• 31<sup>st</sup> August, 2020</li></ul> whichever is later.

## In brief

Seeks to extend the due date of compliance falling from 20<sup>th</sup> March, 2020 to 30<sup>th</sup> August, 2020

Seeks to give effect to GST PMT-09

### Compliance Notifications under GST Acts.

[Notification No. 35/2020- Central Tax dated 3<sup>rd</sup> April, 2020](#) as amended vide [Notification No. 55/2020- Central Tax dated 27<sup>th</sup> June, 2020](#)

- The due date of any compliance which has not been completed during the period 20<sup>th</sup> March, 2020 to 30<sup>th</sup> August, 2020, is extended to 31<sup>st</sup> August, 2020.
- The following extension shall not be applicable for the compliances of the provisions of the said act as mentioned below:
  - a) Chapter IV – Time and Value of Supply
  - b) Section 10(3) – Validity of Composition Levy
  - c) Section 25 - Procedure for Registration, Section 27-Special Provisions, Section 31-Tax Invoice, Section 37-Furnishing details of outward supply, Section 47-Levy of Late Fee. Section 50-Interest on delayed payment of tax, Section 69-Power to arrest, Section 90-Liability of partners of firm to pay tax, Section 122-Penalty for certain offences, Section 129- Detention. Seizure and release of goods and conveyances in transit.
  - d) Section 68 in so far as E-way Bill is concerned.
  - e) Rules made under the provisions specified at clause a) to d) above.

### Inter-head transfer of balance in Electronic Cash Ledger in Form GST PMT-09

[Notification No. 37/2020-Central Tax dated 28<sup>th</sup> April, 2020](#)

The notification appoints 21<sup>st</sup> day of April, 2020 as the date from which Rule 87(13) shall come into force i.e. Form GST PMT-09 which will enable the taxpayers to transfer any amount of tax, interest, penalty, fee or any other amount from the Electronic Cash Ledger under the act to the electronic Cash Ledger for Integrated Tax, Central Tax, State tax or Union territory Tax or Cess.

### Return

## In brief

Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.

### **Circulars CGST**

#### **Challenges faced by registered persons**

[Circular No. 138/08/2020 – Central Tax dated 6<sup>th</sup> May, 2020](#)

This circular clarifies the issues in respect of challenges faced by the registered persons in implementations of provisions of GST Laws.

#### **Refund related issues**

[Circular No. 139/09/2020 – Central Tax dated 10<sup>th</sup> June, 2020](#)

This circular provides clarification on refund related issues.

#### **GST on director's remuneration**

[Circular No. 140/10/2020 – Central Tax dated 10<sup>th</sup> June, 2020](#)

This issue provides clarification in respect of levy of GST on director's remuneration.

### **Orders CGST**

#### **Method for calculating the period of 30 days for filing application for revocation of cancellation of registration**

[Order No. 1/2020 – Central Tax dated 25<sup>th</sup> June, 2020](#)

Where the cancellation order with respect to registration was passed on or before 12<sup>th</sup> June, 2020, the period of 30 days for filing application of revocation of cancellation of registration shall be the later of:

- Date of service of the said cancellation order
- 31<sup>st</sup> August, 2020.

Note – For orders passed beyond 12<sup>th</sup> June, 2020, the normal period of 30 days from the date of service of the cancellation order shall apply.

### **Return**



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