

**In brief**

Amendment in Rule 67A for filing of NIL GSTR -1 & GSTR -3B via SMS

E-Invoicing is applicable to registered person having turnover exceeding 500 crores w.e.f. 1<sup>st</sup> October 2020

Rules for registration are modified for fast disposal of eligible applications for registration



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**Notifications CGST**

**Amendment in Rule 67A**

[Notification No. 58/2020-Central Tax, Dated: 01-07-2020](#)

The Notification prescribed the amendment in Rule 67A for a registered person who is required to furnish a Nil return under section 39 in Form GSTR -3B or Nil details of outward supplies under section 37 in Form GSTR -1 for a tax period through a short message service (SMS). Nil return or Nil details of outward supplies means nil or no entry in all the Tables in Form GSTR -3B or Form GSTR -1.

**E- Invoicing**

[Notification No. 60/2020- Central Tax dated:30-07-2020 & Notification No. 61/2020- Central Tax dated:30-07-2020](#)

The Central Government has substituted the “FORM GST INV-01” with new “FORM GST INV – 1”. Moreover, it is made applicable for registered persons having aggregate turnover above Rs.500 crore (with enhanced aggregate turnover) in a financial year (FY) w.e.f. 1<sup>st</sup> October 2020. Further, SEZ units have been excluded from the requirement of issuance of E-invoice.

Earlier it was made applicable to the registered persons whose aggregate turnover in a FY exceeds Rs.100 crore.

**Authentication of Aadhaar Number for Registration**

[Notification No. 62/2020-Central Tax, Dated: 20-08-2020](#)

Rule	Amendment
<b>Rule 8:</b> Application for registration	Substitution of sub-rule (4A) w.e.f. 1 <sup>st</sup> April,2020: - (4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts

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Rules are modified to grant Deemed Registration if proper officer does not take any actions within the prescribed time limit

Rule	Amendment
	<p>for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4) i.e. Part B of FORM REG-01, w.e.f. 21<sup>st</sup> August 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or 15 days from the submission of the application in Part B of FORM GST REG-01 under sub rule (4), whichever is earlier.</p>
<p><b>Rule-9:</b> Verification of the application and approval</p>	<p>Amendments w.e.f. 21<sup>st</sup> August 2020: -</p> <p>(i) Substitution of proviso in sub-rule (1): - Where a person, fails to undergo authentication of Aadhaar number as specified or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25.</p> <p>Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.</p> <p>(ii) Insertion of proviso in sub-rule (2): - Where a person fails to undergo authentication of Aadhaar number as specified or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than 21 days from the date of submission of the application.</p> <p>iii) in sub-rule (4): - Discretion is granted to proper office against mandatory rejection of application to optional rejection of application in case he is not satisfied with the clarification, information or documents furnished.</p> <p>(iv) Substitution of sub-rule (5): - sub-rule (5) is substituted to provide granting of</p>

## In brief

Rule	Amendment
	<p>Deemed Registration if the proper officer fails to take any action -</p> <p>(a) within a period of 3 working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under subsection (6D) of section 25; or</p> <p>(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or</p> <p>(c) within a period of 21 days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or</p> <p>(d) within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2).</p>
<p><b>Rule 25:</b> Physical verification of business premises in certain cases.</p>	<p><b><u>Insertion in Rule 25:</u></b> -</p> <p>W.e.f. from 21<sup>st</sup> August 2020, physical verification of business premises is required even where the applicant of registration does not opt for Aadhaar authentication.</p>

Physical verification of premises when applicant does not opt for Aadhaar Registration

Clarification on the amount on which payment of interest due to delayed payment of tax

### Interest on Net Tax Liability (Amendment in Section 50)

[Notification No. 63/2020-Central Tax, Dated: 25-08-2020](#)

The Central Government has appointed the 1<sup>st</sup> September 2020, as the date on which amendment in section 50 of the CGST Act, 2017 regarding Levy of interest on Net Tax Liability (i.e. interest on tax paid through Electronic Cash Ledger only) shall be effective.

Press Release: Interest on delayed payment of GST: CBIC

The Central Board of Indirect Taxes & Customs (CBIC) has clarified that the above Notification relating to interest on delayed payment of GST has been issued prospectively due to certain technical limitations. However, it has assured that no

## In brief

Extension of due date for filing Annual Return for Composite Dealers

Extension of time limit of compliance of Anti Profiting Measures u/s 171

Extension of time limit provided under section 31(7) of CGST Act

Waiver/reduction in late fee for not filing GSTR - 4 from July 2017 till March 2019

Reduction in late fees for not furnishing GSTR-10

recoveries shall be made for the past period as well by the Central and State tax administration in accordance with the decision taken in the 39<sup>th</sup> Meeting of GST Council. This will ensure full relief to the taxpayers as decided by the GST Council.

CBIC explanation came in response to an assortment of comments in the social media with respect to the above Notification regarding charging of interest on delayed payment of GST on net liability (the tax liability discharged in cash) w.e.f. 1<sup>st</sup> September 2020.

### **Extension of Due Date for filing GSTR-4 for F.Y.2019-20.**

[Notification No. 64/2020-Central Tax, Dated: 31-08-2020](#)

The Central Government 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> October 2020.

### **Extension of time limit of Anti Profiting Measure**

[Notification No. 65/2020-Central Tax, Dated: 01-09-2020](#)

The Notification extends time limit of compliance of Anti Profiting Measures u/s 171 falling due on 20<sup>th</sup> March 2020 to the 29<sup>th</sup> November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, is extended up to the 30<sup>th</sup> November 2020.

### **Extension of time limit of issuing invoices in case of goods being sent or taken out of India on approval for sales or return.**

[Notification No. 66/2020-Central Tax, Dated: 21-09-2020](#)

The Notification extends time limit provided under section 31(7) of CGST Act for issuing invoice in case of goods being sent or taken out of India on approval for sale or return till 31<sup>st</sup> October 2020 for completion or compliance of any action due between 20<sup>th</sup> March 2020 to 30<sup>th</sup> October 2020.

### **Waiver / Reduction of Late Fees**

[Notification No. 67/2020-Central Tax, Dated: 21-09-2020](#)

Late fees are capped to Rs. 250 for taxpayers having liability and fully waived off in case taxpayer filing nil Quarterly GSTR -4 between 22<sup>nd</sup> September 2020 to 31<sup>st</sup> October 2020 for tax period July 2017 to March 2019.

### **Reduction of Late Fees**

[Notification No. 68/2020-Central Tax, Dated: 21-09-2020](#)

Late fees are capped to Rs. 500 if taxpayer who has failed to file GSTR -10 but files the same between 22<sup>nd</sup> September 2020 to 31<sup>st</sup> December 2020.

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Extension of time limit of GSTR 9/9C

Applicability of E-Invoicing – further amendments.

Registered person having turnover more than 500 crore issuing B2C invoice w.e.f. 1<sup>st</sup> December 2020

Extension of exemption time limit to certain services

### **Extension of Due Date of GSTR -9/9C for 2018-19**

[Notification No. 69/2020-Central Tax, Dated: 30-09-2020](#)

The Notification extends time limit of GSTR 9 (Annual Return) and GSTR 9C (Reconciliation Statement) for the F.Y. 2018-19 from 30<sup>th</sup> September 2020 to 31<sup>st</sup> October 2020.

### **E- Invoicing**

[Notification No. 70/2020-Central Tax, Dated: 30-09-2020](#)

The Notification notifies that E-invoicing for registered person having turnover more than Rs. 500 Crores in any of the preceding FYs from F.Y.2017-18 shall be liable for E- Invoicing and E- invoice shall be generated for export transaction as well.

### **Return**

### **Notifications CGST (Rates)**

**Changes in Notification No. 12/2017- Central Tax (Rate), 9/2017-Integrated Tax (Rate), 12/2017- Union Territory Tax (Rate).**

[Notification No. 04/2020-Central/Integrated/UT Tax \(RATE\) Dated: 30-09-2020](#)

1. Exemption given to “services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India” up to 30<sup>th</sup> September 2020 is extended up to 30<sup>th</sup> September 2021.
2. Exemption given to “services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India” up to 30<sup>th</sup> September 2020 is extended up to 30<sup>th</sup> September 2021.

### **Return**



## Key Take Away

- Amendment in Rule 67A for filing of NIL GSTR -1 & GSTR -3B via SMS.
- Time limit of GSTR -4 for F.Y. 2019-20 extended to 31<sup>st</sup> October 2020.
- E-Invoicing is applicable to registered person having turnover exceeding Rs.500 crores w.e.f. 1<sup>st</sup> October 2020.
- Rules for authentication of Aadhaar number for registration.
- Clarification on the amount on which payment of interest due to delayed payment of tax.
- Extension of time limit of compliance of Anti Profiting Measures u/s 171.
- Extension of time limit provided under section 31(7) of CGST Act.
- Waiver/reduction in late fee for not filing GSTR -4 from July 2017 till March 2019.
- Reduction in late fees for not furnishing GSTR-10.
- Extension of time limit of GSTR 9/9C .
- Applicability of E-Invoicing – further amendments.
- Registered person having turnover more than Rs. 500 crores issuing B2C invoice w.e.f. 1<sup>st</sup> December 2020.

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