

Newsletter

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**Azadi Ka
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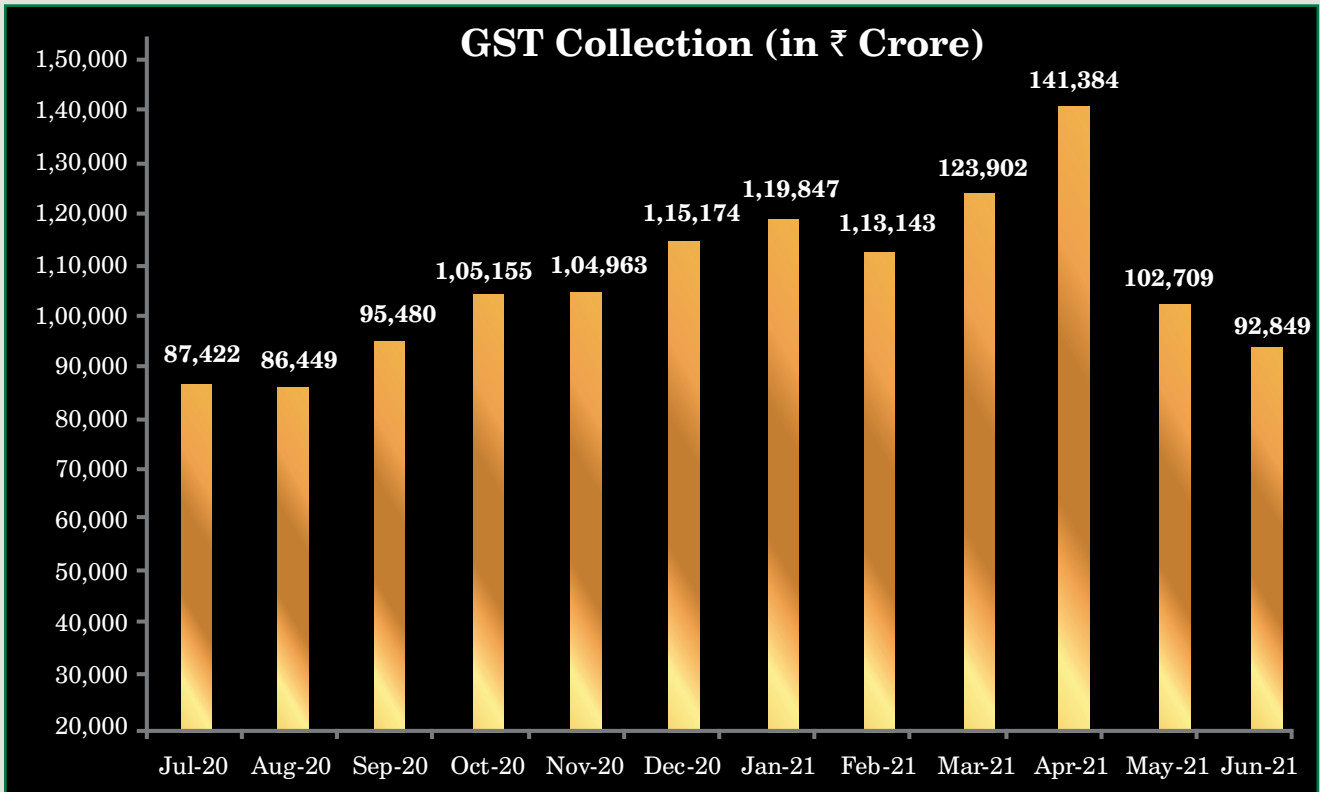


4 YEARS OF GST

GST STATISTICAL UPDATES

GST COLLECTION

GST Revenue collection in the month of **June, 2021** is ₹92,849 Crore.



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1733074>





BREAK-UP OF GST COLLECTION

The gross GST revenue collected in the month of June, 2021 is **₹92,849 crore** of which CGST is **₹16,424 crore**, SGST is **₹20,397 crore**, IGST is **₹49,079 crore** (including **₹25,762 crore** collected on import of goods) and Cess is **₹6,949 crore** (including **₹809 crore** collected on import of goods). The above figure includes GST collection from domestic transactions between 5th June to 5th July, 2021 since taxpayers were given various relief measures in the form of waiver/reduction in interest on delayed return filing for 15 days for the return filing month June, 21 for the taxpayers with the aggregate turnover upto Rs. 5 crore in the wake of covid pandemic second wave.

During this month the government has settled ₹ 19,286 crore to CGST and ₹ 16,939 crore to SGST from IGST as regular settlement.

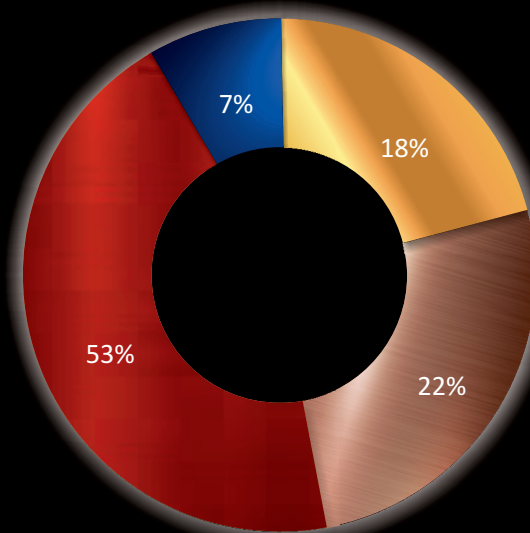
The revenues for the month of June, 2021 are **2% higher** than the GST revenues in the same month last year.

GST collection after posting above Rs. 1 lakh crore mark for eight months in a row, the collection in June, 2021 dropped below Rs. 1 lakh crore. The GST collection for June, 2021 is related to the business transactions made during May, 2021. During May, 2021, most of the States/UTs were under either complete or partial lock down due to COVID. The e-way bill data for the month of May, 2021 shows that during the month, 3.99 crore e-way bills were generated as compared to 5.88 crore in the month of April, 2021, down by more than 30%.

However, with reduction in caseload and easing of lockdowns, the e-way bills generated during June, 2021 is 5.5 crore which indicates recovery of trade and business. The daily average generation of e-way bill for the first two weeks of April, 2021 was 20 lakh, which came down to 16 lakh in last week of April, 2021 and further to 12 lakh in the two weeks between 9th to 22nd May. Thereafter, the average generation of e-way bills has been increasing and has reached again to 20 lakh level since week beginning 20th June. Therefore, it is expected that while the GST revenues have dipped during the month of June, the revenues will see an increase again from July, 2021 onward.

GST Collections in June, 2021

■ CGST ■ SGST ■ IGST (Including Imports) ■ CESS (Including Imports)



Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1733074>



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COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	July-2021	11 th August, 2021	Turnover exceeding ₹1.50 Crore or who have opted to file monthly return
GSTR-1	Jul-Sep, 2021	13 th Oct, 2021	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Jul-2021	20 th Aug, 2021	Turnover exceeding ₹1.50 Crore or who have opted to file monthly return
GSTR-3B	Jul-Sep, 2021	22 nd & 24 th Oct 2021	Quarterly return for registered persons who have opted to file under QRMP Scheme
GSTR-4	FY (2020-21)	31 st July, 2021	All persons registered under Composition Scheme are required to file Annual Return
GSTR-5	Jul-2021	20 th Aug, 2021	Non-resident persons are required to pay GST and file monthly GST return
GSTR-5A	Jul-2021	20 th Aug, 2021	Non-resident OIDAR services providers are required to file monthly GST return
GSTR-6	Jul-2021	13 th Aug, 2021	Every Input Service Distributor is required to file monthly GST return
GSTR-7	Jul-2021	10 th Aug, 2021	Filed by person liable to deduct TDS
GSTR-8	Jul-2021	10 th Aug, 2021	Filed by e-Commerce Operators liable to deduct TCS
CMP-08	Jul-Sep, 2021	18 th Oct, 2021	Statement for payment of self-assessed tax
IFF	Jul, 2021	13 th Aug, 2021	IFF is a facility where quarterly GSTP-1 filers can choose to upload their B2B invoices every month, currently under the QRMP Scheme
RFD-10	--	--	Eighteen months after end of the quarter for which refund is to be claimed

Source: <http://gst.gov.in>



UPCOMING FUNCTIONALITIES TO BE DEPLOYED ON GST PORTAL FOR THE TAXPAYER

To provide a smooth and hassle free experience to the taxpayers and simplify the process of meeting GST compliances, following changes were recently deployed/ would be deployed shortly, on the GST portal:

Sl.No.	Module	Form/ Functionality	Functionality released/ to be released for Taxpayers
1.	Registration	Timelines for filing of Application for Revocation of Cancellation of Registration in Form GST REG-21	<ul style="list-style-type: none"> In view of the spread of pandemic COVID-19 across many parts of India, vide Notification No 14/2021-CT, dated 1st May, 2021, read with vide Notification No 24/2021-CT, dated 1st June, 2021, the Government had extended the date for filing of various applications falling during the period from the 15th April, 2021 to 29th June, 2021, till 30th June, 2021. In addition to this, timeline for filing of Application for Revocation of Cancellation of Registration, which were due on 15th of April 2021, had also been extended till 30th June 2021 on the GST Portal. Accordingly, these extensions have now ceased to be effective w.e.f. 1st July, 2021, and timelines for filing of application for revocation of cancellation is now changed to 90 days (as was earlier) on the GST Portal, from date of Order of Cancellation of Registration in Form GST REG-19.
2.	Returns	Information regarding late fee payable provided in Form GSTR-10	<ul style="list-style-type: none"> Taxpayers whose registration is cancelled, at the time of filing of last return in Form GSTR-10, will now be provided with details of late fee payable by them, for the delayed filing of any of the previous returns/ statements in a table, for their assistance in filing of said return by them. This information can be viewed by clicking on a hyperlink provided under the column "Late Fee Payable" in the online Form GSTR- 10.
3.	Returns	Auto-population of data in Form GSTR-11 on basis of Forms GSTR-1 / 5 filed by their suppliers	<ul style="list-style-type: none"> The UIN holders file details of their inward supplies in Form GSTR-11 on a quarterly basis. They can subsequently file for refund (if required) in Form GST RFD- 10, for the quarter, in which summary of the documents is auto-populated from their Form GSTR-11, in an editable mode Form GSTR-11 of the UIN holder would be generated with details of their inward supplies, on basis of Forms GSTR-1 / 5 filed by their suppliers, which will subsequently help them in filing their refund claims

Source: <https://www.gst.gov.in/newsandupdates/read/488>



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MODULE WISE NEW FUNCTIONALITIES DEPLOYED ON THE GST PORTAL FOR TAXPAYERS

Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, refer to table below:

	Taxpayer functionalities deployed on the GST Portal during	Click link below
1	June, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_jun2021.pdf
2	May, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_may%202021.pdf
3	April, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_april%202021.pdf
4	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_janmar2021.pdf
5	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionality_released_octodec2020.pdf
6	Compilation of GSTN YouTube Videos posted from January-December, 2020	https://tutorial.gst.gov.in/downloads/news/gstn_youtube_videos_posted_2020.pdf

Source: <https://www.gst.gov.in/newsandupdates/read/487>





NEW FUNCTIONALITIES AVAILABLE FOR TAXPAYERS ON GST PORTAL

Return:

Sl.No.	Form/Functionality	Functionality made available for Taxpayers
1.	Moving the records saved in IFF, to later months of same Quarter, by taxpayers under QRMP Scheme	<p>The taxpayers under QRMP Scheme have been provided with an optional Invoice Furnishing Facility (IFF), to furnish details of their B2B Invoices and amendments thereto, for first two months of a quarter. Following enhancements have been made in IFF:</p> <ul style="list-style-type: none"> • Taxpayers can now MOVE the records saved in their IFF of first month of a quarter (if the time for filing it has expired) to IFF of second month of the quarter. • Taxpayers can also MOVE the records saved in IFF of first month & second month of the quarter (if the time for filing it has expired) to their quarterly Form GSTR-1 (of the same quarter). Please note that the records can be moved only within a quarter. • While preparing IFF/GSTR-1 (of later months of same quarter) online, in case of saved records, taxpayers will get a pop-up prompting them to either MOVE the records by selecting YES or delete them by selecting NO. <p>Note: Records under submitted (or filed) stage cannot be moved by above functionality.</p>
2.	Auto population of GSTR-3B liability, for taxpayers under QRMP Scheme, from their IFF and GSTR 1	<p>A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of the quarter. Declaration of liability in these forms, would now be auto-populated in their Form GSTR-3B (Quarterly) of that quarter, based on their filed Form GSTR-1 and IFF.</p>

Refund:

Sl.No.	Form/Functionality	Functionality made available for Taxpayers
1.	Filing for refund of accumulated ITC by taxpayers making exempt/ nil-rated supplies, by selecting an option of not having an LUT number in the refund application	<ul style="list-style-type: none"> • A taxpayer is required to enter a valid LUT number, while applying for refund of accumulated ITC, on account of exports of goods and services without payment of tax and supplies made to SEZ without payment of tax. • To enable a taxpayer making exempt and/or nil-rated supplies, without LUT, to file a refund application (as they don't have a valid LUT number to enter in the refund application), the Form RFD-01 has now been modified. • At the time of refund filing, such taxpayers would now be asked to select one of the following options: <ul style="list-style-type: none"> • I have a valid LUT number.



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Sl.No.	Form/Functionality	Functionality made available for Taxpayers
		<ul style="list-style-type: none"> I don't have a valid LUT number, since I am making only exempt/ nil rated supplies. Such taxpayers can now select the second option to proceed with filing of their refund applications.

Ledgers:

Sl.No.	Form/Functionality	Functionality made available for Taxpayers
1.	Facility to view ledger for 12 months and its download	Taxpayers have now been provided with a facility to view their ledgers (viz. Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Register (Part-I & II)) on their dash board, for a period of 12 months, instead of 06 months earlier. The details can now also be downloaded in pdf and Excel formats
2.	Transfer of amount in cash ledger, between major/minor heads, by Temp ID holders and unregistered applicants	Temp ID holders and unregistered applicants have also now been provided with the functionality, to transfer the amount within cash ledger from one major/minor head to another major/minor head, through Form GST PMT-09.
3.	Negative liability statement made available to composition taxpayers	<ul style="list-style-type: none"> In case of a negative liability in any tax period of a composition taxpayer (and if no amount is required to be paid by the taxpayer (during that period)), the said negative liability will be maintained in Negative liability statement. This negative balance lying in the negative liability statement will be automatically adjusted against the liabilities of subsequent tax period(s). The statement would be accessible to them, post-login, by navigating to Services > Ledgers > Negative Liability Statement.

Front Office:

Sl.No.	Form/Functionality	Functionality made available for Taxpayers
1.	Inclusion of common names in the HSN Directory and its download in excel format by the taxpayers	<ul style="list-style-type: none"> The currently available HSN Master has been updated on the GST Portal and it now includes product names commonly used in Trade corresponding to a particular HSN code. A download facility for the entire HSN directory in Excel Format has also been provided to the taxpayers under the link "Download HSN in Excel Format". This facility is available as a part of the 'Search HSN' functionality, available both in Pre and Post Login, on the GST Portal.

Webinars conducted :

Sl.No.	Topic	Language		
		Hindi	English	Tamil
1.	New functionalities related to Refunds	https://youtu.be/oUALE_R8tc	https://youtu.be/Yt8BT2vZwEI	https://youtu.be/-70ZzG0NNAY

Source: https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_jun2021.pdf



IMPORTANT CHANGES RELATED TO QRMP SCHEME IMPLEMENTED ON THE GST PORTAL FOR THE TAXPAYER

Few important changes related to QRMP Scheme implemented on the GST Portal for the taxpayers are as given below:

- A. **Auto population of GSTR-3B liability from IFF and Form GSTR 1** : A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of that quarter. Declaration of liability in these forms would now be auto-populated in their Form GSTR-3B (Quarterly) for that quarter, based on their filed Form GSTR-1 and IFF. These fields are editable and in case their values are revised upwards or downwards, the edited field(s) would be highlighted in red colour and a warning message will be displayed to the taxpayer. However, the system would not prevent taxpayer from filing of Form GSTR-3B with edited values.
- B. **Nil filing of Form GSTR-1 (Quarterly) through SMS** : Nil filing of Form GSTR-1 (Qtrly) through SMS has been enabled for taxpayers under QRMP Scheme. They can now file it by sending a message in specified format to 14409. The format of the message is **< NIL > space < Return Type (R1) > space < GSTIN > space < Return Period (mmyyyy) > .**

Example: NIL R1 07XXXXXX1234H8Z6 062020 (where return period must be last month of the quarter)

However, NIL filing through SMS can't be done in following scenarios:

- If IFF for Month 1 or 2 of a quarter is in Submitted stage, but not Filed.
 - If invoices are Saved in IFF for Month 1 or 2 of a quarter, which was not submitted or filed by due date.
- C. **Impact of cancellation of registration on liability to file Form GSTR-1** : In case registration of a taxpayer under QRMP Scheme is cancelled, with effective date of cancellation being any date after 1st day of Month 1 of a quarter, they would be required to file Form GSTR-1 for the complete quarter, as the last applicable return. For example if the taxpayer's registration is cancelled w.e.f. 1st of April, he/she is not required to file Form GSTR-1 for Apr-June quarter and Form GSTR-1 for Jan-Mar Quarter shall become the last applicable return. However, if the registration is cancelled on a later date during the quarter, the taxpayer would be required to file Form GSTR-1 for Apr-June quarter. In such cases the filing will become open on 1st of month following the month with cancellation date i.e. if cancellation has taken place on 20th May, Form GSTR-1 for Quarter Apr-June can be filed anytime on or after 1st of June.
- D. **For more details, please click on:**
- 1) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm
 - 2) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm
 - 3) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Creation_of_Outward_Supplies_Return_in_GSTR-1.htm
 - 4) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Create_and_Submit_GSTR3B.htm

Source: <https://www.gst.gov.in/newsandupdates/read/486>



FAQS ON FURNISHING DOCUMENTS IN INVOICE FURNISHING FACILITY UNDER QRMP SCHEME OVERVIEW

1. What is Invoice Furnishing Facility (IFF)?

Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers who are in QRMP scheme, to file their details of outward supplies in first two months of the quarter (M1 and M2), to pass on the credit to their recipients. IFF consists of the following Tables of FORM GSTR-1:

- a. 4A, 4B, 4C, 6B, 6C – B2B Invoices
- b. 9B – Credit/ Debit Notes (Registered)
- c. 9A – Amended B2B Invoices
- d. 9C – Amended Credit/ Debit Notes (Registered)

IFF is an optional facility provided to quarterly taxpayers only. If IFF is in Submitted status, then filing of IFF is mandatory. In case, submitted IFF is not filed then taxpayer cannot file their Form GSTR-1 for the quarter.

2. Do I need to compulsorily file my invoices in M1 and M2 of every quarter in the IFF?

No, IFF is an optional facility provided to quarterly taxpayers in QRMP Scheme.

3. What is the due date for filing IFF? Can I file IFF after due date?

For M1 and M2 (first two months of the quarter), IFF is to be filed by 13th of succeeding month. The facility to Save/Submit details in IFF remains open till 13th of the succeeding month and such details can be filed even after 13th. The remaining outward supplies which remain to be filed can be reported in next month's IFF or in the quarterly Form GSTR-1, as applicable.

It may be noted that if IFF is not Submitted/Filed till the Due Date, the same will expire after the Due Date of IFF and the quarterly taxpayers, who are in QRMP scheme, cannot pass on credit to their recipients for that month.

4. Will invoices reported in IFF reflect in my recipient's Form GSTR-2A / 2B?

Yes, all invoices saved/submitted/ filed in IFF will flow to Form GSTR-2A of your recipient and upon filing will reflect in Form GSTR-2B of your recipient.

5. Is there any late fee applicable on late filing of IFF?

No, there will be no late fee applicable on late filing of IFF, as IFF is neither mandatory nor allowed to be filed after the due date.

Pre-requisites

6. What are the pre-requisites for filing IFF?

Pre-requisites for filing IFF are:

- a. The taxpayer must be a registered taxpayer who has opted for quarterly filing in the QRMP.
- b. The taxpayer must have opted out of composition scheme and simultaneously opted for *quarterly filing* in QRMP scheme.
- c. The taxpayer must have filed their latest applicable monthly/ quarterly return before opting in for QRMP Scheme on the Portal.



- d. The taxpayer must have a valid User ID and password.
- e. The taxpayer must have opted to file both Form GSTR-1 and Form GSTR-3B, on quarterly frequency.

Login and Navigate to IFF page

7. Where can I view the IFF form to be filled for a month?

To view the IFF form for M1 and M2 of any month, login to GST portal using your valid credentials and navigate to **Returns > Services > Returns Dashboard**.

The File Returns page is displayed. Select the **Financial Year & Return Filing Period (Any of first two months of the quarter)** for which you want to file the return from the drop-down list and click the **SEARCH** button. The pending IFF forms for M1 and M2 will get displayed.

8. Will IFF option be available every month?

No, IFF option will be available for month M1 and M2 (first two months) for every quarter. The option to file such invoices will expire by the 13th of the next month. For example, the facility for the month of January will expire by 13th of February.

Enter Details in Various Tables

9. Do I have to re-enter the details already entered in invoice furnishing facility while filing Form GSTR-1 for the relevant quarter?

Invoices reported in the Invoice Furnishing Facility (IFF), for the first and second months of a quarter, are not required to be entered again while preparing the Form GSTR-1 for the said quarter. .

10. Does IFF include all the tables that are there in Form GSTR-1?

No, IFF includes that only the following B2B tables, in which you can fill details.

- a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
- b. 9B - Credit / Debit Notes (Registered) - CDNR
- c. 9A - Amended B2B Invoice - B2BA
- d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA

11. What happens if I miss the end date of IFF?

Post IFF due date, you will be able to only view or download the IFF form and not Save or Submit the form. However, submitted IFF can be filed even after the due date. Further, you can reset the details filled and saved before the end date by clicking the **RESET** button on GSTR-1/ IFF page.

12. Where can I view the filed IFF forms?

You can view the filed IFF forms under the **‘View Filed returns’** and **‘Track return status’** option.

RESET Function

13. For which months of a quarter will I be able to delete saved data using the RESET button?

You can use the **RESET** button to delete the entire saved data, for the specific return period, but not yet submitted or filed in their Form GSTR-1/IFF, irrespective of your filing preference or profiles (monthly or quarterly taxpayers). **RESET** button will also enable taxpayers to delete Saved records in expired IFF, which is not Submitted or Filed. **RESET** button will be disabled once IFF is submitted.



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14. What will happen once taxpayer resets data in M1/M2 of IFF?

IFF records which were auto-populated in recipient's Form GSTR-2A will be deleted, once the taxpayer resets their IFF for M1/M2

15. I have submitted IFF details, will I still be able to delete the details using RESET button?

No, you cannot delete the submitted IFF details. The **RESET** button can be used to delete only the Saved records, and not the records which are Submitted or Filed details.

Generate IFF Summary

16. How can I view the summary of details that I entered in different tiles of IFF?

You can click the **GENERATE IFF SUMMARY** button available at the end of tiles on IFF dashboard page, to generate and view summary of details entered. Navigate to **Services > Returns > Returns Dashboard > Select the Financial Year, Quarter and Period (Month) > PREPARE ONLINE > GENERATE IFF SUMMARY** option.

17. How frequently can I generate the summary of details using GENERATE IFF SUMMARY button?

The summary is generated by the GST Portal automatically at an interval of every <30 minutes>.

In case you want to see the summary immediately after you have added the invoices, you can also generate the summary by clicking the **GENERATE IFF SUMMARY** button. However, summary can be generated only at interval of 10 minutes. In case you attempt to generate summary, before expiry of 10 minutes from previous attempt, you will notice an error message on top of the page.

Preview IFF

18. Do I have any option to view details filled in IFF form, before submitting it?

Yes, you can click the **PREVIEW IFF** button available at the bottom of the GSTR-1/ IFF page to view the details that you entered in the IFF form.

Acknowledge and Submit IFF

19. I have filled details in all the relevant tables of IFF for M1/M2. How do I submit the details?

You can submit the details by clicking the **SUBMIT** button available at the bottom of the GSTR-1/ IFF page, provided data filled in each Table was saved by you.

20. I have submitted my Form GSTR-1/ IFF for a month, can I make changes in the form before filing IFF for that month?

The submit button will freeze the invoices uploaded in the Form GSTR-1/ IFF for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice or want to edit already filed records, you can upload/edit those records in the next months of Form GSTR-1 or IFF.

File Form IFF

21. Is filing of Form IFF form different from filing Form GSTR-1 or any other return/ statement?



No, the filing of Form IFF form is similar to filing any other return/statement.

22. Which filing options can I use to file Form GSTR-1/ IFF?

You can use either of File with DSC or File with EVC options to file Form GSTR-1/ IFF.

Taxable Value Exceeds 50 Lakh

23. I am not able to file Form IFF, as the status on submission says "Error in submission". What does the error imply?

The Error in submission implies that the Cumulative value of all records reported in this IFF may be more than Rs.5 Crores. If the prescribed value in Form IFF is more than Rs. 5 Crores, the system will not allow you to file the IFF. To correct the error in submission status, certain records may be removed, so that the cumulative value of invoices in this period is not more than Rs.5 Crores.

Move Functionality

24. Can I move IFF data from previous quarter to the current one?

No, you can not move IFF data across quarters. You can move data only within a quarter.

25. For which all months of a quarter can I move the IFF data?

You can move the saved IFF data from M1 to M2 and from M2 to M3 of a quarter. For example: in July to Sep quarter, the saved IFF data from July can be moved to August and from August to September.

26. How do I move data from my saved IFF for a month to the next month?

If you are a Quarterly taxpayer, you can move or reset first month (M1) IFF saved records in second month (M2) of the quarter, if the M1 IFF is expired. Similarly, you can move or reset IFF records saved in first two months (M1 and M2) of a quarter in the last month (M3) of the quarter.

You will get a pop-up message on your screen to either move or reset the already IFF saved records of M1, M2 or M3, when you click the **PREPARE ONLINE** button on Form GSTR-1 of M2 or M3 respectively.

27. Though I do have the saved IFF data in the previous month but I do not wish to move it to the current month, does the data will still get automatically moved to the next month when I file return?

No, the data can not move automatically from one month to another without your permission. Unless you select the YES option on the pop-up message, the data will not move. Select the NO option to stop moving data from the previous month and the saved records in the previous month will be deleted.

Source:https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm



CIRCULARS

Circular No. 157/13/2021-GST dated 20th July, 2021

Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.

The Government has issued notifications under Section 168A of the CGST Act, 2017, wherein the time limit for completion of various actions, by any authority or by any person, under the CGST Act, which falls during the specified period, has been extended up to a specific date, subject to some exceptions as specified in the said notifications. In this context, various representations have been received seeking clarification regarding the cognizance for extension of limitation in terms of Hon'ble Supreme Court Order dated 27.04.2021 in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020 under the GST law. The issues have been examined and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues detailed hereunder:

2.1 The extract of the Hon'ble Supreme order dated 27th April 2021 is reproduced below for reference:

"We, therefore, restore the order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 direct that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders. It is further clarified that the period from 14th March, 2021 till further orders shall also stand excluded in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.

We have passed this order in exercise of our powers under Article 142 read with Article 141 of the Constitution of India. Hence it shall be a binding order within the meaning of Article 141 on all Courts/Tribunals and Authorities."

2.2 The matter of extension of period of limitation under Section 168A of the CGST Act, 2017 was deliberated in the 43rd Meeting of GST Council. Council, while providing various relaxations in the compliances for taxpayers, also recommended that wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply.

3. Accordingly, legal opinion was solicited regarding applicability of the order of the Hon'ble Supreme Court to the limitations of time lines under GST Law. The matter has been examined on the basis of the legal opinion received in the matter. The following is observed as per the legal opinion:-

- (i) The extension granted by Hon'ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings. All other proceedings should be understood in the nature of the earlier used expressions but can be quasi-judicial proceedings. Hon'ble Supreme Court has stepped into to grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has not extended it to every action or proceeding under the CGST Act.
- (ii) For the purpose of counting the period(s) of limitation for filing of appeals before any appellate authority under the GST Law, the limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020 vide order dated 27th April 2021. Thus, as on date, the Orders of the Hon'ble Supreme Court apply to appeals, reviews, revisions etc., and not to original adjudication.



- (iii) Various Orders and extensions passed by the Hon'ble Supreme Court would apply only to acts and actions which are in nature of judicial, including quasi-judicial exercise of power and discretion. Even under this category, Hon'ble Supreme Court Order, applies only to a lis which needs to be pursued within a time frame fixed by the respective statutes.
- (iv) Wherever proceedings are pending, judicial or quasi-judicial which requires to be heard and disposed off, cannot come to a standstill by virtue of these extension orders. Those cases need to be adjudicated or disposed off either physically or through the virtual mode based on the prevailing policies and practices besides instructions if any.
- (v) The following actions such as scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest in accordance with GST law would not be covered by the judgment of the Hon'ble Supreme Court.
- (vi) As regards issuance of show cause notice, granting time for replies and passing orders, the present Orders of the Hon'ble Supreme Court may not cover them even though they are quasi-judicial proceedings as the same has only been made applicable to matters relating to petitions/applications/suits, etc.

4. On the basis of the legal opinion, it is hereby clarified that various actions/compliances under GST can be broadly categorised as follows: -

- (a) **Proceedings that need to be initiated or compliances that need to be done by the taxpayers:-** These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers.
- (b) **Quasi-Judicial proceedings by tax authorities:-** The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may interalia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc.

Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.

- (c) **Appeals by taxpayers/ tax authorities against any quasi- judicial order:-** Wherever any appeal is required to filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where a proceeding for revision or rectification of any order is required to be undertaken, the time line for the same would stand extended as per the Hon'ble Supreme Court's order.

5. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

Source- <https://www.cbic.gov.in/resources//htdocs-cbec/gst/157-13-2021%20GST%20Circular.pdf;jsessionid=E331C1D120A0B32AFB4701C4017DDBE>



NOTIFICATIONS

Notification no. 29/2021 – Central Tax dated 30th July, 2021

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the Central Government hereby appoints the 1st day of August, 2021, as the date on which the provisions of sections 110 and 111 of the said Act shall come into force.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-29-central-tax-english-2021.pdf>

Notification no. 30/2021 – Central Tax dated 30th July, 2021

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** - (1) these rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

“**80. Annual return.**- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions, -

(a) in paragraph 4, -

(A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;

(B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;

(B) against serial numbers 6C and 6D, -



- (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;
 - (II) for the word and figures “and 2019-20”, the figures and word “ , 2019-20 and 2020-21” shall be substituted;
 - (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;
 - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
- (c) in paragraph 7, -
- (A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -
“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
 - (B) in the Table, in second column, -
 - (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: - “For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;
 - (II) against serial number 12, -
 - (1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -
“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;
 - (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
 - (III) against serial number 13, -
 - (1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -
“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section
 - (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”; (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
- (d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.



4 YEARS OF GST

4. In the said rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table –

- (a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

“K-1	Others					.”;
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- (b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(c) against Pt. V, -

- (I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

- (II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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- (ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

- (a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

- (b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.

- (c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

- (iv) Part B Certification shall be omitted..

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-30-central-tax-english-2021.pdf>

Notification no. 31/2021 – Central Tax dated 30th July, 2021

In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall come into force from the 1st day of August, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-31-central-tax-english-2021.pdf>



GST QUIZ!

1. If no amount is required to be paid by the taxpayer, when is a Negative Liability Statements required to be maintained?

- a) In case of a negative liability for last Three months of a composition taxpayer (during that period).
- b) In case of a negative liability for last Six months of a composition taxpayer (during that period).
- c) In case of a negative liability in any tax period of a composition taxpayer (during last six months).
- d) In case of a negative liability in any tax period of a composition taxpayer (during that period).

2. Which of the following statement is correct in respect with Invoice Furnishing Facility (IFF)?

- a) Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers who are in QRMP scheme.
- b) IFF is an optional facility provided to Monthly taxpayers only.
- c) If IFF is in Submitted status, then filing of IFF is optionable.
- d) All of the above.

3. All persons registered under Composition Scheme are required to file Annual Return in.....

- a) Form CMP-08
- b) Form GSTR-4
- c) Form RED-10
- d) Form IFF

4. Which of the following statements is relevant for **Form GSTR-10**?

- a) Form GSTR-10 filed by the Non-resident Taxpayers.
- b) Form GSTR-10 filed for the payment of penalty.
- c) Form GSTR-10 filed by the Taxpayers whose registration is cancelled.
- d) Form GSTR-10 filed by the Taxpayers for revocation of cancellation.

Motto

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