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One Nation, One Tax, One Market

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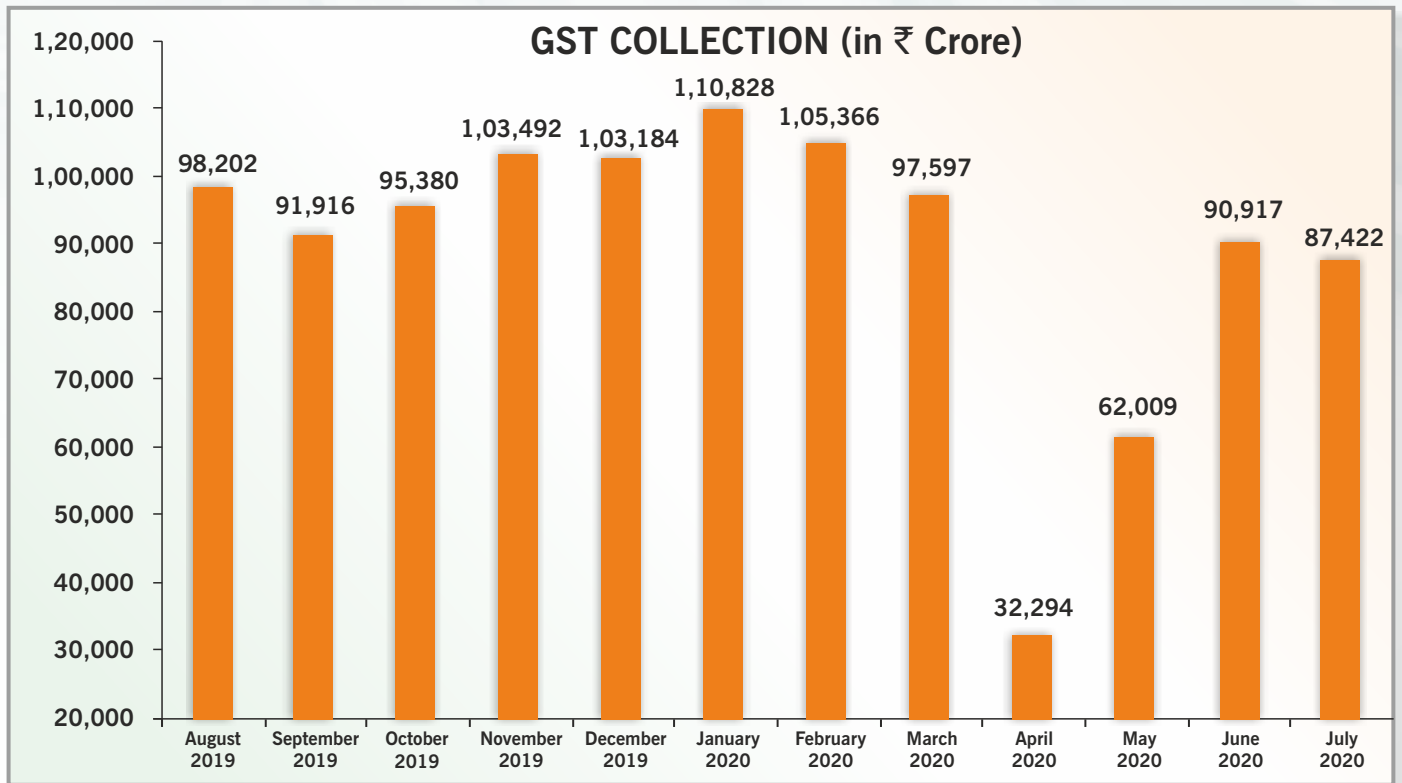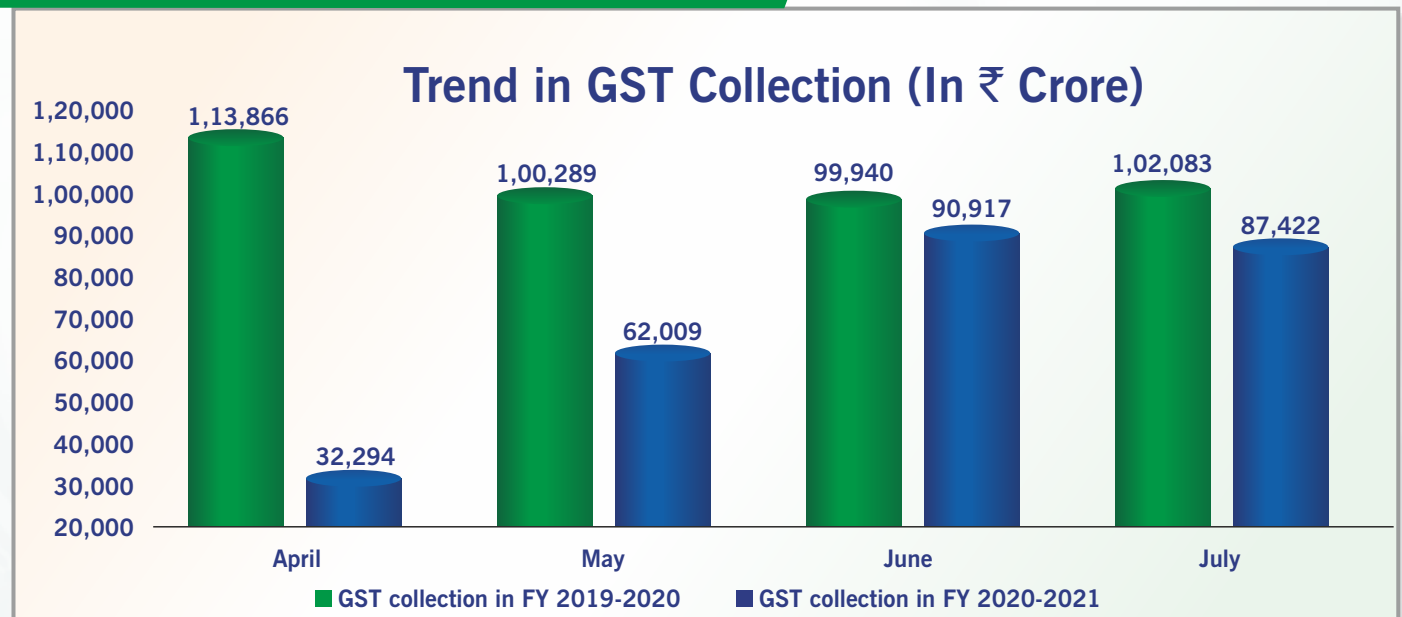
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection in the month of **July, 2020 is ₹ 87, 422 Crore.**

GST COLLECTION (in ₹ Crore)

Month	Value
August 2019	98,202
September 2019	91,916
October 2019	95,380
November 2019	1,03,492
December 2019	1,03,184
January 2020	1,10,828
February 2020	1,05,366
March 2020	97,597
April 2020	32,294
May 2020	62,009
June 2020	90,917
July 2020	87,422

TRENDS IN GST COLLECTION

Trend in GST Collection (In ₹ Crore)

Month	GST collection in FY 2019-2020	GST collection in FY 2020-2021
April	1,13,866	32,294
May	1,00,289	62,009
June	99,940	90,917
July	1,02,083	87,422

■ GST collection in FY 2019-2020 ■ GST collection in FY 2020-2021

Source: https://pib.gov.in/PressReleasePage.aspx?PRID=1642870

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹ **87,422 crore**, in the month of **July, 2020** CGST is ₹16,147 crore, SGST is ₹21,418 crore, IGST is ₹42,592 crore (including ₹20,304 crore collected on import of goods) and Cess is ₹7,265 crore (including ₹807 crore collected on import of goods).
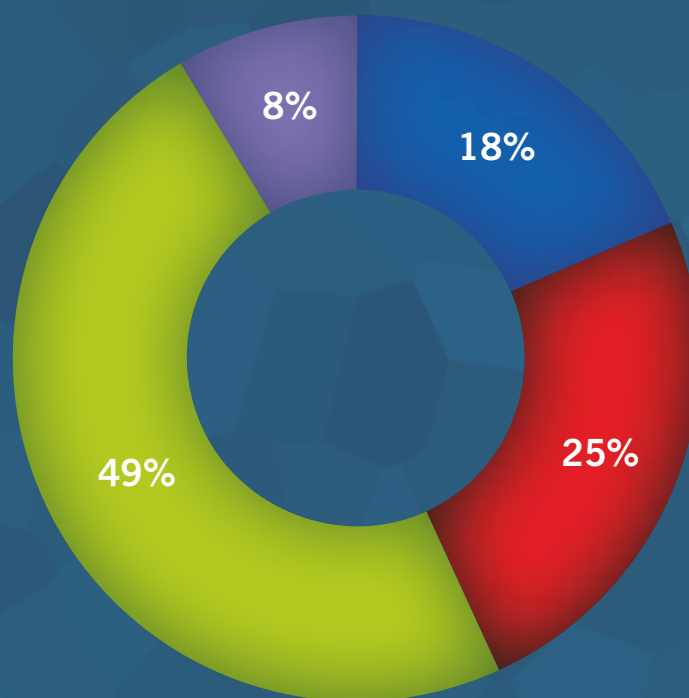
The government has settled ₹23,320 crore to CGST and ₹18,838 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments **after regular settlement** in the month of **July, 2020** is ₹39,467 crore for CGST and ₹40,256 crore for the SGST.

The revenues for the month are 86% of the GST revenues in the same month last year. During the month, the revenues from import of goods were 84%and the revenues from domestic transaction (including import of services) were 96% of the revenues from these sources during the same month last year.

The revenues for the last month were higher than the current month. However, it is important to note that during the previous month, a large number of taxpayers also paid taxes pertaining to February, March and April 2020 on account of the relief provided due to **COVID-19**. It may also be noted that the taxpayers with **turnover less than ₹5 core** continue to enjoy relaxation in filing of returns **till September 2020**.

GST Collections in July, 2020

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

8%
18%
49%
25%

Source: https://pib.gov.in/PressReleasePage.aspx?PRID=1642870

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	July-2020	11th August, 2020	Turnover greater than ₹1.50 Crore or opted to file monthly Return
GSTR-1	April-June,2020 July-Sept, 2020	3rd August, 2020 31st Oct, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	July-2020	20th Aug, 2020, 27th Sept, 2020 & 29th Sept, 2020	All registered Persons required to pay GST and file Monthly GST Return
GSTR-4	2019-20	31st Oct, 2020	All registered Persons registered under Composition scheme required to file Annual Return
GSTR-5	July-2020	31st Aug, 2020	For non-resident persons required to pay GST and file Monthly GST Return
GSTR-5A	July-2020	31st Aug, 2020	Non-resident OIDAR services providers required to file Monthly GST Return
GSTR-6	July-2020	31st Aug, 2020	Every Input Service Distributor (ISD Return)
GSTR-7	July-2020	31st Aug, 2020	Filed by person liable to deduct TDS
GSTR-8	July-2020	31st Aug, 2020	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9& GSTR-9C	2018-19	30th Sept, 2020	Annual Returns Filed by Regular Taxpayer & Reconciliation statement & Certification
CMP-08	July-Sept, 2020	18th Oct, 2020	Statement for payment of self- assessed tax
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

Source: www.gst.gov.in

FORM GSTR-2B - DETAILS OF AUTO DRAFTED INPUT TAX CREDIT (ITC) STATEMENT

1. GSTR-2B is an **auto-drafted Input Tax Credit (ITC) statement** generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD.

2. Taxpayers can now **reconcile data** generated in Form GSTR-2B, with their own records and books of accounts. Using this reconciliation, they can now file their Form GSTR-3B and they can ensure that

   - no credit is taken twice,
   - credit is reversed as per law, &
   - tax on reverse charge basis is paid.

3. Generated Form GSTR-2B consists of:

   - A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
   - A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)

4. It is a **static** statement, generated **once** on 12th of following **month**.

   - It consists of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between 00:00 hours on 12th day of preceding month to 23:59 hours, on 11th day of current month. Thus, statement generated on 12th of August will contain data from 00:00 hours of 12th July to 23:59 hours of 11th
   - The details filed in GSTR-1 & 5 (by supplier) & GSTR-6 (by ISD) would reflect in the next open GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing. For e.g, if a supplier files a document INV-1 dt. 15.07.2020 on 11th August, it will get reflected in GSTR-2B of July (generated on 12th August). If the document is filed on 12th August, 2020 the document will be reflected in GSTR-2B of August (generated on 12th September)

5. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers. (This will be made available in GSTR-2B from 12th September 2020 onwards). Reverse charge credit on import of services is not part of this statement and need to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.

6. **Steps to Download:** Taxpayers can access their GSTR-2B through: **Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B.**

7. **Important features:** Taxpayers can

   - View or download Summary Statement or Section wise details in excel or PDF format.
   - Taxpayers can view supplier wise summary or document wise details.
   - Email / SMS to taxpayer will be sent informing them about generation of GSTR-2B.

Source: https://www.gst.gov.in/newsandupdates/read/396

USING OFFLINE TOOL TO PREPARE FORM GSTR-4 ANNUAL RETURN BY COMPOSITION TAXPAYERS

An EXCEL based offline tool has been provided on GST portal for composition taxpayers to prepare their GSTR-4 Annual Return.

1. **Steps to use the offline tool:**

Whether step is Online or Offline	Step to be taken
Offline	Navigate to **Downloads - Offline Tools - GSTR-4 Annual Return Offline Tool** to download the tool.
Online	Login and download the details of Annual Return as a JSON file by navigating to **Services - Returns - Annual Return - GSTR-4 'Upload/Download JSON'** This step is optional.
Offline	Prepare Form GSTR-4 in offline tool in following steps: • Fill up the details in the various tables of the tool • Add/ edit/ modify details in user input table(s) Click on 'Generate JSON File to Upload' it on GST Portal
Online	Login to the GST Portal and upload generated JSON File by navigating to Services **- Returns - Annual Return - GSTR-4 'Upload/Download JSON'**

2. **Details which can be entered in Offline Tool:**

Users can enter details in various Tables like Table 3 (a) (Aggregate turnover for previous FY), 4A (Inward supplies from registered suppliers), 4B & 4C (Inward supplies received from a registered/ unregistered supplier on RCM basis), 4D (Import of services) & 6 (only Row 12 to 16: Tax rate wise details of outward supplies during the year (Net of advances, credit/debit notes/adjustments)).

3. **Details which are un-editable in Offline Tool:**

Details in Table 5 (Summary of self-assessed liability as per FORM GST CMP-08), 6 (Row 1 to 11: Tax liability on RCM basis auto-populated from Table 4B, 4C & 4D) & 7 (TDS/TCS Credit received) are non-editable.

4. **Some important points related to using offline tool are:**

- Click on 'Validate' button, to validate data in each worksheet in offline tool, after all details have been filled in that sheet.

- In case of validation failure of details on uploading JSON file, an error file will be generated with status as 'Processed with Error'. This file can be downloaded, open in offline too, corrected and can be up loaded again by creating a JSON file again.

- Upon upload of this JSON file, these records will get incrementally added to the records uploaded earlier. If there are pre-existing records on the Portal, against same PAN/GSTIN, those details will get replaced/updated.

- Payment of Taxes can be made only online after logging into the GST Portal.

Source: https://www.gst.gov.in/newsandupdates/read/392

FAQs OF FORM GSTR-4 (ANNUAL RETURN) OFFLINE UTILITY

1. What is Form GSTR-4 (Annual Return) Offline Utility?

Form GSTR-4 (Annual Return) Offline utility is an Excel based tool to facilitate preparation of annual return creation in Form GSTR-4.

Form GSTR-4 (Annual Return) is an yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme for any period, during the said financial year, from 1st April, 2019 onwards.

Such taxpayers are required to furnish details regarding summary of outward supplies, Inward supplies, import of services and supplies attracting reverse charge etc. in this form.

Once return is prepared using offline utility, it can be uploaded on GST Portal, by generating a JSON file.

2. Who needs to file Form GSTR-4 (Annual Return)?

All taxpayers who have opted for composition scheme under GST, for any period during the financial year, need to file Form GSTR-4 (Annual Return). This will include a taxpayer -

- who have opted for composition scheme since registration and have never opted out subsequently; or
- who have opted in for composition scheme before starting of the financial year; or
- who have opted in for composition but subsequently opted out any time during the year.

3. Who doesn't need to file Form GSTR-4 (Annual Return)?

Following persons are not required to file Form GSTR-4 (Annual Return):

- Non-resident taxable person
- Regular taxpayer who have not opted in composition scheme for any period during the financial year
- OIDAR
- Input service distributor
- Casual Taxable Person
- Person required to Deduct Tax at Source u/s 51
- Person required to Collect Tax at Source u/s 52
- UIN holder

4. What are the features of Form GSTR-4 (Annual Return) Offline Utility?

The Key Features of Form GSTR-4 (Annual Return) Offline Utility are given below:

- In Form GSTR-4, details of **Table 4A, 4B, 4C, 4D and Table 6 (row 12 to 16)** can be prepared offline, with no connection to Internet.
- In Form GSTR-4, details of **Table 5** can be used to view auto-drafted details provided in filed Form CMP-08 for the financial year and **Table 7** can be used to view TDS/TCS credit received during the year. These tables are non-editable.
- Most of the data entry and business validations are inbuilt in the offline utility reducing chances of errors upon upload to GST Portal.
- Payment of tax, interest or late fee can be made ONLY after logging to the GST Portal.

5. Can I file Form GSTR-4 (Annual Return) using Offline Utility?

No. You can prepare the above tables in Form GSTR-4 (Annual Return) using the offline utility and then create a JSON file to upload on the Portal. Filing can take place only online on the GST Portal.

6. What details in Form GSTR-4 (Annual Return) can be entered by taxpayer using the Offline Utility?

Details for following Tables of Form GSTR-4 (Annual Return) can be entered by taxpayer using the offline Tool:

- **Table 4A. B2B:** To add details of inward supplies received from a registered supplier (other than reverse charge).
- **Table 4B. B2BRC:** To add details of inward supplies received from a registered supplier (attracting taxability on reverse charge basis)
- **Table 4C. URP:** To add details of inward supplies received from an unregistered supplier
- **Table 4D. IMPS:** To add details of import of service
- **Table 6. Inward outward supplies:** To enter tax rate wise details of outward supplies made during the financial year (in Row 12 to 16)

7. From where can I download Form GSTR-4 (Annual Return) Offline Utility in my system?

To download and open Form GSTR-4 (Annual Return) Offline Utility in your system from the GST Portal, perform following steps:

1. Access the GST Portal: **www.gst.gov.in.**
2. Go to **Downloads > Offline Tools > GSTR-4 (Annual) offline tool** option and click on it.
3. Unzip the downloaded Zip file which contains GSTR_4_Annual_Offline_Utility.xls excel sheet.
4. Open the GSTR_4_Offline_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill up the worksheet accordingly.

Note: Downloading Form GSTR-4 (Annual Return) Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

8. Do I need to login to GST Portal to download the Form GSTR-4 (Annual Return) Offline Utility?

No. You can download the Form GSTR-4 (Annual Return) Offline Utility under 'Downloads' section without logging in to the GST Portal.

9. What are the basic system requirements/configurations required to use Form GSTR-4 (Annual Return) Offline Tool?

The offline tool functions best on Windows 7 and above and MS EXCEL 2007 and above.

10. Is Offline utility mobile compatible?

As of now Form GSTR-4 (Annual Return) Offline utility cannot be used on mobile. It can only be usedon desktop/laptops.

11. Why do I need to download the generated JSON file from the GST Portal?

You can download the generated JSON file from the GST Portal to:

- view details provided in filed Form CMP-08 in the relevant FY.
- view details related to TDS/TCS credit received and accepted during the year.
- edit Form GSTR-4 data already filled on GST Portal.
- edit details already uploaded through offline tool on GST Portal.

12. How can I download the JSON file from the GST Portal?

Login to the portal with valid credentials. Navigate to **Services** > **Returns** > **Annual Return** > Select the Financial Y**ear** > **SEARCH** > **UPLOAD/DOWNLOAD JSON** > **GENERATE JSON FILE TO DOWNLOAD** button to download the JSON file from the GST Portal.

13. Do I need to login to GST Portal to download the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility?

Yes. You must login in to the GST Portal to download the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility. However, this step is optional.

14. Is it mandatory to enter details in all worksheets (tables)?

It is not mandatory to fill up data in all worksheets/tables. The worksheet for which no details are required to be reported can be left blank.

15. How many worksheet-tabs are there in Form GSTR-4 (Annual Return) Offline Utility

There are 8 worksheet-tabs in Form GSTR-4 (Annual Return) Offline Utility. These are:

1. Read Me
2. Home
3. 4A. B2B
4. 4B. B2BRC
5. 4C. URP
6. 4D. IMPS
7. 5. CMP-08
8. 6. Inward outward supplies
9. 7. TDS TCS Credit received

16. What is the use of Read Me worksheet-tab?

The **Read Me** sheet contains Introduction and help instructions for you to read and use them to easily fill up data in Form GSTR-4 (Annual Return) Offline Utility.

17. What is "Go Home" button?

On click of 'Go Home', offline utility navigates to the Home sheet directly.

18. What is the use of Home worksheet-tab?

The **Home** sheet is the main page of the utility. It is used to perform following functions:

1. Enter mandatory details— **GSTIN** and **Financial Year** — Without entering these details, you will not be able to validate the data which you have entered in various worksheets and also you will not be able to import the JSON file into the offline utility.

2. Import and open JSON File downloaded from GST portal using **Open Downloaded GSTR-4 JSON File** button. (User has to first import the JSON file from portal for auto-computed values). However, this step is optional and user can skip this step and still generate JSON for upload.

3. Enter details in worksheet-tab

4. Generate JSON file, for upload of Form GSTR-4 (Annual Return) details prepared offline on GST portal, using **Generate JSON File** to upload button.

5. Import and open Error JSON File downloaded from GST portal using **Open Downloaded Error JSON File** button.

19. What is the use of '4A. B2B' worksheet-tab?

The **4A. B2B** sheet contains Table 4A. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from a registered supplier (other than reverse charge).

2. Validate the entered details using the **Validate Sheet** button.

3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

20. What is the use of '4B. B2BRC' worksheet-tab?

The **4A. B2BRC** sheet contains Table 4B. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from a registered supplier (reverse charge).

2. Validate the entered details using the **Validate Sheet** button.

3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

21. What is the use of '4C. URP' worksheet-tab?

The **4C. URP** sheet contains Table 4C. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of inward supplies received from an unregistered supplier.

2. Validate the entered details using the **Validate Sheet** button.

3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

22. What is the use of '4D. IMPS' worksheet-tab?

The **4D. IMPS** sheet contains Table 4D. It is used to perform following 3 functions:

1. Enter tax rate wise consolidated details of import of service.

2. Validate the entered details using the **Validate Sheet** button.

3. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

23. What is the use of '5. CMP-08' worksheet-tab?

The **5. CMP-08** sheet contains Table 5. It is used to view auto-drafted details provided in filed Form CMP-08 for the financial year. Data can be imported and auto populated in this Table from the 'Open Downloaded GSTR-4 JSON File', if the same has been downloaded from GST portal into the Offline Tool. Otherwise, these details will be populated in this Table after upload of JSON file on GST portal.

24. What is the use of '6. Inward outward supplies' worksheet-tab?

The **6. Inward Outward Supplies** sheet contains Table 6. It is used to perform following 3 functions:

1. Enter the tax rate wise details of outward supplies during the financial year.(in Row 12 to 16)

2. In this table, the details of inward supplies shall be auto-drafted from table 4B, 4C and 4D for each tax rate wise on click of 'Compute' button.(in Row 1 to 11)

3. Validate the entered details using the **Validate Sheet** button.

4. Navigate to the Home page by clicking on the **Go Home** button or navigate to the next sheet.

25. What is the use of '7. TDS TCS Credit Received' worksheet-tab?

The **7. TDS TCS Credit Received** sheet contains Table7. It is used to view details related to TDS/TCS credit received during the year. Data can be imported and auto populated in this Table from the 'Open Downloaded GSTR-4 JSON File', if the same has been downloaded from GST portal into the Offline Tool. Otherwise, these details will be populated in this Table after upload of JSON file on GST portal.

26. How can I prepare details in Offline Utility?4

- Download the GSTR-4 (Annual) Offline tool from GST Portal under Downloads section and open it on your system.
- Enter edit/view the details in table no. 4 and table 6 (row 12 to 16)
- Generate the JSON file for upload.

27. Can I generate the JSON file from the offline tool without first importing and opening the JSON file into the offline tool?

Yes, you can generate the JSON file from the offline tool without first importing and opening the JSON file into the offline tool.

28. Can the offline utility populate name of the taxpayer based on GSTIN in "Home" Sheet?

No, the offline utility cannot populate name of the taxpayer based on GSTIN, as details will not be there to fetch name of the taxpayer in Excel/offline utility. GSTIN is to be manually entered. However, it can validate structure of GSTIN when GSTIN is entered in "Home" sheet of Offline utility.

29. Can I enter negative or decimal amounts in the offline utility?

Yes, you can enter any negative value and decimal values in the offline utility, wherever applicable.

30. What is meant by Add or Delete option under Action column?

You need to select Add or Delete option for each row with data to be added or deleted on the GST Portal.

31. What is "Validate Sheet" button?

After entering the data in each sheet, you must click on 'Validate Sheet' button to validate the records. If there are any errors, then those errors will be displayed in 'Sheet validation errors' column. You must correct these errors before you move to next sheet or generate JSON file to upload.

32. Can the offline utility validate all details entered in it?

No, the offline utility will not be able to validate all the details as it would have no connection with GST portal at the time of data entry. Only limited validations would be available in the offline utility tool, namely: GSTIN structure, type of tax etc.

33. After clicking "Validate Sheet" button, I can see cells highlighted in red and "Sheet Validation" column only shows "Error in row". How can I know details about the error?

Point your mouse-cursor on each of the red-highlighted cells to read the error description of each cell. A yellow description box will appear. Correct the errors as mentioned in the description box.

Alternatively, click **Review > Show All Comments** link in the ribbon-tab of the excel to view all the comments together.

34. When will I be able to validate all details entered in the offline utility?

Most of the validations are made available in the offline tool itself on click of "validate sheet" button. The validations that have dependency of online connectivity like GSTIN validation, tax rates, POS etc. would be done at the time of upload of JSON File created using offline tool.

35. Do I need to login to GST Portal to upload the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility?

Yes. You must login in to the GST Portal to upload the generated JSON file using Form GSTR-4 (Annual Return) Offline Utility.

36. I am uploading Form GSTR-4 (Annual Return) JSON File again, after making changes. What will happen to details of the previous upload?

In case, some details exist from previous upload, it will be updated with latest uploaded details. These details will be updated GSTIN wise for Table 4A and 4B and PAN wise for Table 4C.

37. Can I generate the JSON file from the offline utility without entering any details in any sheet?

No. You can't generate nil JSON file.

38. What will the error report contain?

Error Report will contain only those entries that failed validation checks on the GST portal. The successfully-validated entries can be previewed online.

39. Does the downloaded Error JSON File contain all the entries I have uploaded on the GST Portal?

No, the downloaded Error JSON File contains records which have failed validation during upload on the GST portal.

40. I've uploaded Form GSTR-4 (Annual Return) JSON File and it was processed without error. Do I need to download the generated file?

No, it is not necessary for you to download the Form GSTR-4 (Annual Return) JSON File processed without error. You can download it only if you want to view or update the details added previously.

Downloaded JSON file will contain the revised/updated details which you have previously uploaded on the GST Portal through offline/online mode.

41. Is there a list of key Dos and Don'ts we need to keep in mind while making entries in the utility?

Yes. Please refer to the following list of Dos and Don'ts for your easy reference:

Before Generating JSON File…

Do's	Don'ts
Enter a valid GSTIN very carefully. Verify GSTIN from the GST portal: **Home > Search Taxpayer > Search by GSTIN/UIN**, and make sure the GSTIN registration was active during the year.	Don't type the alphabet 'O' in place of the number '0'.
You can use the **Copy/Paste** (Ctrl+C/Ctrl+V) keyboard functions while entering data in the utility.	Don't use the **Cut** (Ctrl+X) keyboard function while entering data in the utility.
-------	Don't forget to click **Validate Sheet** button after making changes in any of the sheets.
You may change the file name and location of the generated JSON file.	Don't change the extension (.json) of the generated JSON file.

Source: https://tutorial.gst.gov.in/downloads/gstr4annualofflineutility.pdf

NOTIFICATIONS

Notification no. 62/2020- Central Tax dated 20th August, 2020

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central 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 (Tenth Amendment) Rules, 2020.

   (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01st April, 2020, namely: -

   "(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st 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 fifteen days from the submission of the application in **Part B** of **FORM GST REG-01** under sub-rule (4), whichever is earlier."

3. In the said rules, in rule 9, with effect from 21st August, 2020,-

   (i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

   "Provided that 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 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:

   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.";

   (ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely: -

   "Provided that 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 does not opt for authentication of Aadhaar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application.";

   (iii) in sub-rule (4), for the word, "shall", the word "may" shall be substituted;

   (iv) for sub-rule (5), the following sub-rule shall be substituted, namely: -

"(5) If the proper officer fails to take any action, -

(a) within a period of three 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

(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

(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or

(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.".

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words "failure of Aadhaar authentication", the words "or due to not opting for Aadhaar authentication" shall be inserted.

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-62-central-tax-english-2020.pdf

Notification no. 63/2020-Central Tax dated 25th August, 2020

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1st day of September, 2020, as the date on which the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-63-central-tax-english-2020.pdf

Notification no. 64/2020- Central Tax dated 31st August, 2020

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:–

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words "31stday of August, 2020", the figures, letters and words "31st day of October, 2020" shall be substituted.

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-64-central-tax-english-2020.pdf

GST QUIZ

1. Central Government has clarified that interest on delayed payment of GST will be applicable on net amount instead of the gross amount with effect from _____.

A. 1st October, 2020

B. 1st September, 2020

C. 1st December, 2020

A. 1st November, 2020

2. Form _____ consists of the details of auto-drafted Input tax credit (ITC) statement.

A. GSTR-4

B. GSTR-5A

C. GSTR-2A

D. GSTR-2B

3. All persons registered under _____ are required to file Form GSTR-4 (Annual Return).

A. Composition scheme

B. Input service distributor (ISD)

C. UIN holder

D. OIDAR

4. Due Date to file FORM GSTR-1 for the quarter July-September, 2020 is _____.

A. 11th October, 2020

B. 15th October, 2020

C. 31st October, 2020

D. 20th October, 2020

Answer: Q1-B, Q2-D, Q3- A, Q4- C

Motto

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