



# NEWSLETTER

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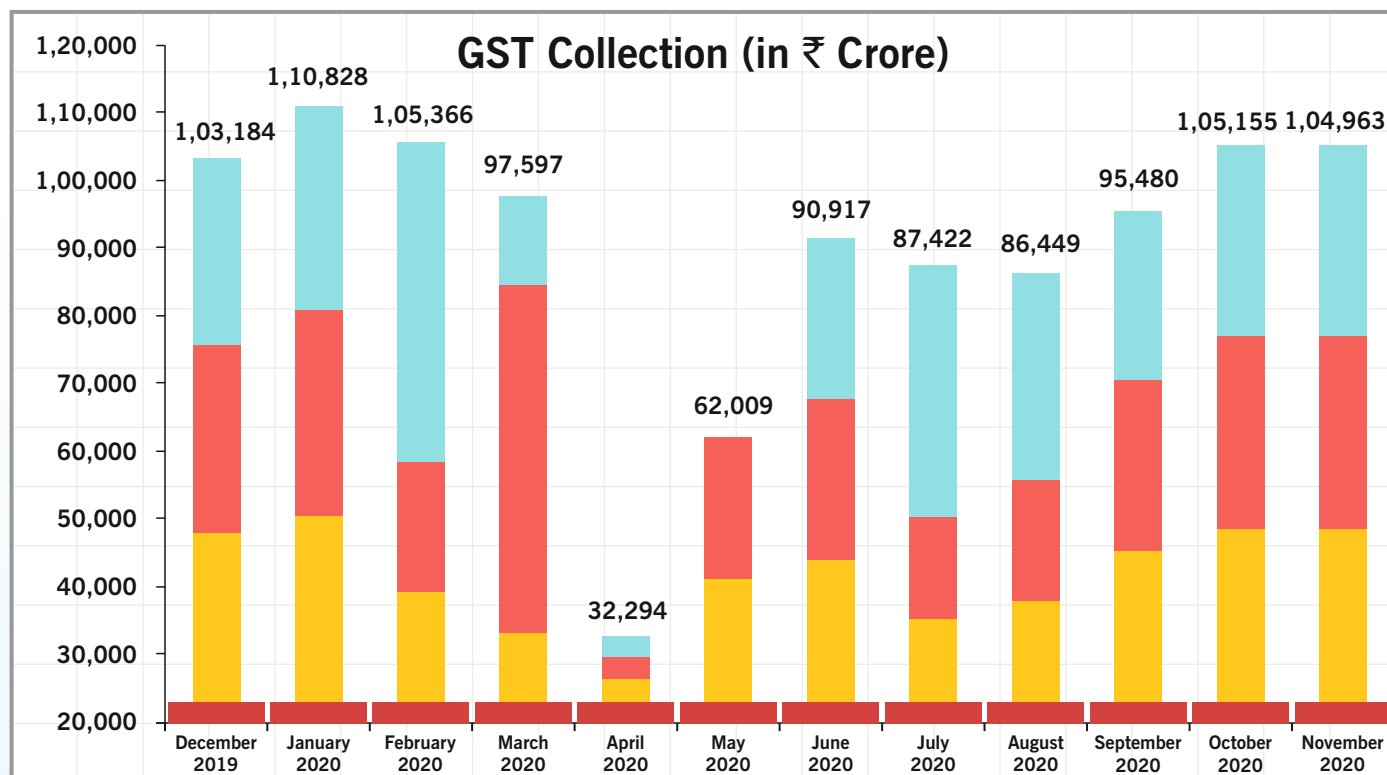
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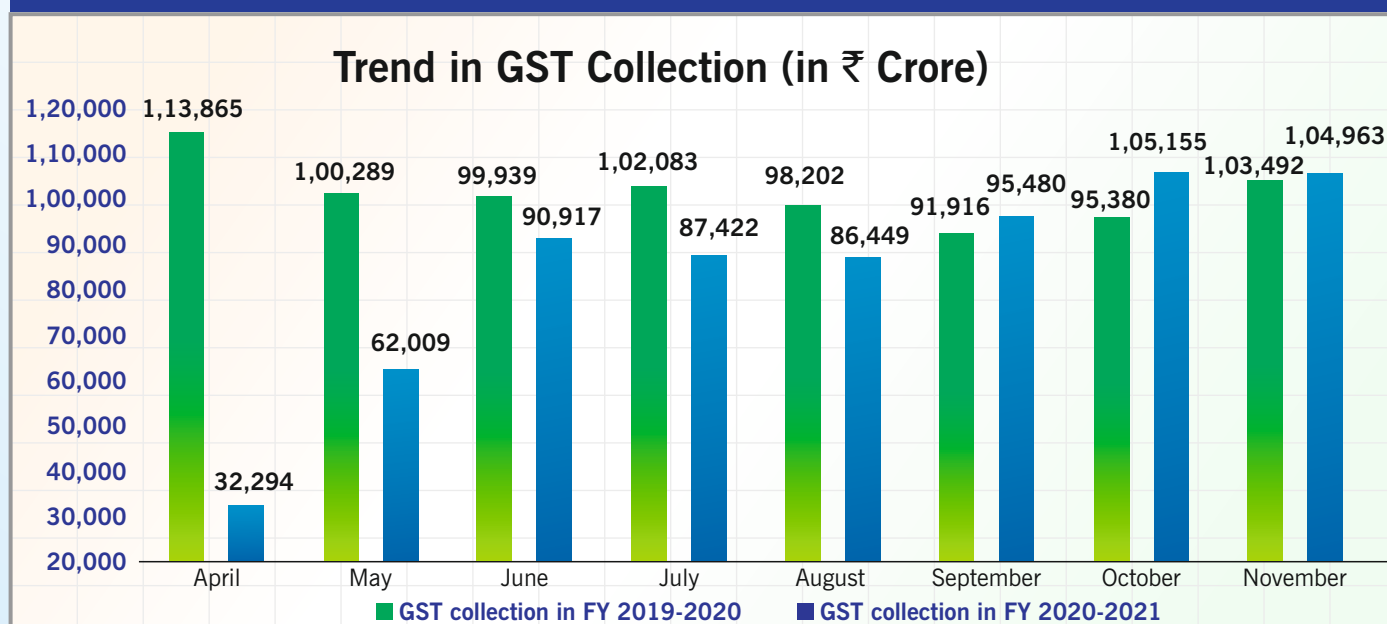
# GST STATISTICAL UPDATES

## GST COLLECTION

GST Revenue collection in the month of **November, 2020** is **₹1,04,963 Crore.**



## TRENDS IN GST COLLECTION



Source: <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1677332>

# BREAK-UP OF GST COLLECTION

Out of total GST collection of **₹1,04,963 Crore**, in the month of **November, 2020** CGST is ₹19,189 Crore, SGST is ₹25,540 crore, IGST is ₹51,992 crore (including ₹22,078 crore collected on import of goods) and Cess is ₹8,242 Crore (including ₹809 Crore collected on import of goods).

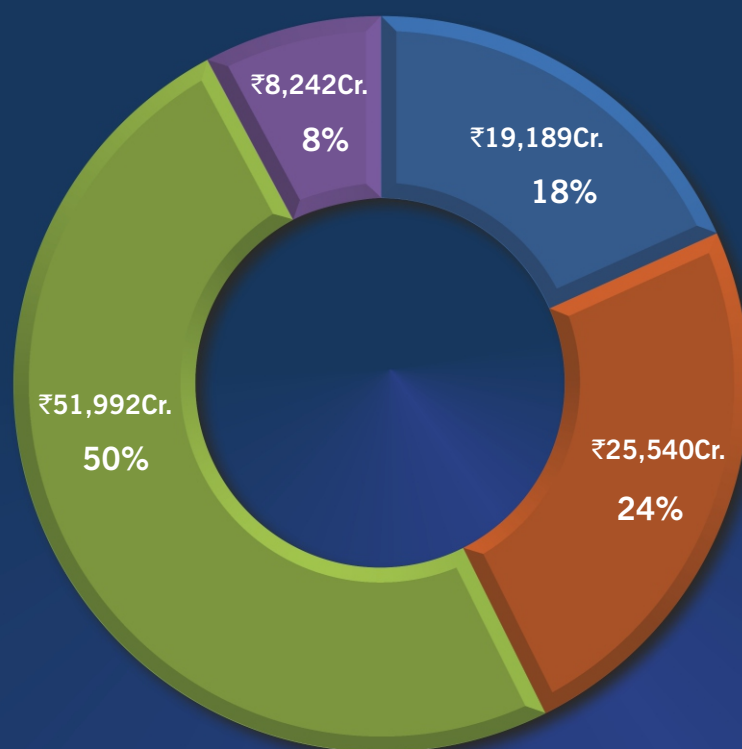
The government has settled ₹22,293 Crore to CGST and ₹16,286 Crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments **after regular settlement** in the

month of November, 2020 is ₹41,482 Crore for CGST and ₹41,826 Crore for the SGST.

In line with the recent trend of recovery in the GST revenues, the revenues for the month of November, 2020 are 1.4% higher than the GST revenues in the same month last year. During the month, revenues from import of goods was 4.9% higher and the revenues from domestic transaction (including import of services) are 0.5% higher than the revenues from these sources during the same month last year.

## GST Collections in November, 2020

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



Source: <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1677332>

# COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Nov-2020	11 <sup>th</sup> Dec, 2020	Turnover greater than ₹1.50 Crore or more opted to file <b>monthly</b> return
	Dec-2020	11 <sup>th</sup> Jan, 2021	
GSTR-1	Oct-Dec, 2020	13 <sup>th</sup> Jan, 2021	<b>Quarterly</b> return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Nov-2020	20 <sup>th</sup> Dec, 2020, 22 <sup>nd</sup> Dec, 2020 & 24 <sup>th</sup> Dec, 2020	All registered persons are required to pay GST and file <b>monthly</b> GST return
	Dec-2020	20 <sup>th</sup> Jan, 2021, 22 <sup>nd</sup> Jan, 2021 & 24 <sup>th</sup> Jan, 2021	
GSTR-5	Nov-2020	20 <sup>th</sup> Dec, 2020	Non-resident persons are required to pay GST and file <b>monthly</b> GST return
	Dec-2020	20 <sup>th</sup> Jan, 2021	
GSTR-5A	Nov-2020	20 <sup>th</sup> Dec, 2020	Non-resident OIDAR services providers are required to file <b>monthly</b> GST return
	Dec-2020	20 <sup>th</sup> Jan, 2021	
GSTR-6	Nov-2020	13 <sup>th</sup> Dec, 2020	Every Input Service Distributor is required to file <b>monthly</b> GST return
	Dec-2020	13 <sup>th</sup> Jan, 2021	
GSTR-7	Nov-2020	10 <sup>th</sup> Dec, 2020	Filed by person liable to deduct TDS
	Dec-2020	10 <sup>th</sup> Jan, 2021	
GSTR-8	Nov-2020	10 <sup>th</sup> Dec, 2020	Filed by E-Commerce Operators liable to deduct TCS
	Dec-2020	10 <sup>th</sup> Jan, 2021	
GSTR-9 & GSTR-9C	FY 2019-20	28 <sup>th</sup> Feb, 2021	<b>Annual</b> return & <b>Reconciliation</b> statement filed by regular taxpayer
CMP-08	Oct-Dec, 2020	18 <sup>th</sup> Jan, 2021	Statement for payment of self- assessed tax
RFD-10	---	---	Eighteen months after end of the quarter for which refund is to be claimed

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



# AUTO POPULATION OF DETAILS IN GSTR-3B FROM GSTR-1 & GSTR-2B

- 1. Auto Populated details in Form GSTR-3B:** Now, auto-population of system computed details in Form GSTR-3B, has been enabled for taxpayers (filing their Form GSTR-1 on monthly basis), from November, 2020 Tax Period onwards. The same will be done based on the following:
  1. Liabilities in tables-3.1 & 3.2 of Form GSTR-3B (except Table-3.1 (d) pertaining to inward supplies liable to reverse charge), are computed by the system on the basis of details of outward supplies as filed in Form GSTR-1 for the tax period.
  2. Input Tax Credit (ITC) details and details of inward supplies liable to reverse charge, to be reported in Tables-4 and 3.1 (d) respectively, are computed as per system generated Form GSTR-2B for the tax period.
- 2. PDF Format of FORM GSTR-3B:** The table-wise computation of the values, auto-populated in Form GSTR-3B, is made available in PDF format also on the Form GSTR-3B dashboard. The same can be downloaded by clicking on the “System Generated GSTR-3B” tab.
- 3. Salient features:**
  1. These system computed auto populated values are only for assisting the taxpayers in filing their Form GSTR-3B. Taxpayers have to ensure the correctness of the values being reported and filed in Form GSTR-3B.
  2. The system will prompt the taxpayers with an alert in cases where the variance of the edited values from the auto-populated values is higher than a particular threshold. Taxpayers can change/edit the auto populated values in Form GSTR-3B.
  3. In case taxpayer has not filed Form GSTR-1 for the period, system generated summary will display the respective values as ‘Not filed’. Similarly, if Form GSTR-2B is not generated for the period, system generated summary will display the respective values as ‘Not generated’.
  4. If the taxpayer has entered & saved any values in Form GSTR-3B before auto-population by the system, the saved values will not be changed/over-written by the system.
  5. Table 5 and 6.2 of FORM GSTR-3B is not part of the PDF & will not be auto-populated by the system.
- 4. For further details :-**  
[https://tutorial.gst.gov.in/downloads/news/auto\\_population\\_of\\_details\\_in\\_gstr3b\\_5122020.pdf](https://tutorial.gst.gov.in/downloads/news/auto_population_of_details_in_gstr3b_5122020.pdf)

**Source:** <https://www.gst.gov.in/newsandupdates/read/428>



# Communication between Recipient and Supplier Taxpayers on GST Portal

A facility of '**Communication Between Taxpayers**' has been provided on the GST Portal, for sending a notification by recipient (or supplier) taxpayers to their supplier (or recipient) taxpayers, regarding missing documents or any shortcomings in the documents or any other issue related to it. This facility is available to all registered persons, except those registered as TDS, TCS or NRTP.

The main features of this facility are summarized as below:

**A. How to use the facility on GST Portal:** Taxpayers can send notification, view notification, send reply and view replies to the notifications on their dashboard after login.

- a. To send notification navigate to - **Services > User Services > Communication between Taxpayers >** and select **Compose** option.
- b. To view any new notification received or any reply received **select Inbox (Notification & Reply Received)** option.
- c. To view any new notification sent or reply sent select **Outbox (Notification & Reply Sent)** option.

**B. How to send a Notification**

- a. While composing a notification under **Send New Notification** tab, select the Supplier option to send notification to a **Supplier**, otherwise select **Recipient**.
- b. In the **Document Details** section, select the **Action Required** by Supplier/ Recipient from the drop-down list and enter required details.
- c. Up to fifty documents can be added in a notification.
- d. The sender can also add Remarks (up to 200 Characters) in the box provided for the same.

**C. Some other features**

- a. The counter party taxpayer will receive an e-mail on their registered e-mail address and an SMS on his registered mobile number for all notifications received.
- b. An alert will also be given to Recipient/Supplier on logging into the GST portal.
- c. A taxpayer is allowed to send up to 100 notifications to a single GSTIN for a particular tax period.
- d. The recipient can upload the details of missing documents (not uploaded by their supplier in his Form GSTR-1) and send a notification to their supplier, using this facility. Supplier can then add such documents directly in their Form GSTR-1, if not reported earlier.
- e. The functionality to upload and download the documents will be made available soon.

**D. For UM and FAQs, click link below**

- a. [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual\\_communication.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_communication.htm)

**Source:** <https://www.gst.gov.in/newsandupdates/read/433>



# FAQs on Communication between Recipient and Supplier Taxpayers

## Overview

### 1. What is “Communication between Taxpayers” functionality?

“Communication between Taxpayers” functionality facilitate in sending and receiving notifications to/from another taxpayer.

### 2. Who all taxpayers are eligible to use “Communication between Taxpayers” facility?

All taxpayers except TDS, TCS and NRTP taxpayers are eligible to use Communication between Taxpayers facility. TDS, TCS and NRP taxpayers will not be able to see the link Communication between Taxpayers under the Services tab.

## Send and View Notification to Other Taxpayer

### 3. Can I send a notification to other taxpayer from GST Portal?

Yes, you can send notification to other taxpayer from GST Portal. Navigate to **Services > User Services > Communication between Taxpayers > Compose** option, which will facilitate in sending notifications to another taxpayer.

### 4. Is there any intimation that will go to other taxpayer once the notification is sent?

Yes, the Recipient/Supplier will receive an e-mail on his registered e-mail address and an SMS will also be triggered to his registered mobile number for all notifications sent or received. Also, an alert will be shared on GST portal.

### 5. Can I view the notification sent to other taxpayer from GST Portal?

Yes, you can view the notification sent to Recipient/Supplier from GST Portal. Navigate to **Services > User Services > Communication between Taxpayers > Outbox (Notification & Reply Sent)** option, which will facilitate in viewing notifications sent to other taxpayer.

### 6. Can we select multiple rows in Rate table for one particular invoice while sending a notification?

Yes, multiple rows can be added in Rate table for one particular invoice while sending a notification.

### 7. What is the maximum number of notifications which can be sent to same GSTIN (counterparty) in same financial year with same tax period by a taxpayer?

A taxpayer is not allowed to send more than 100 notifications if he is sending notification to same GSTIN (counterparty) in same financial year with same tax period.

## Reply to Notification received from Other Taxpayer

### 8. Can I view notifications issued by Recipient/Supplier at the GST Portal?

Yes, you can view notifications issued by Recipient/Supplier at the GST Portal. Navigate to **Dashboard > Services > User Services > Communication between Taxpayers > Inbox (Notification & Reply Received)** option to view the notifications issued by Recipient/Supplier at the GST Portal.





# FAQs on Communication between Recipient and Supplier Taxpayers

## 9. Can I reply to notifications issued by Recipient/Supplier at the GST Portal?

Yes, you can reply to notifications issued by Recipient/Supplier at the GST Portal. Navigate to **Dashboard > Services > User Services > Communication Between Taxpayers > Inbox (Notification & Reply Received)** option to View and Reply/Take Action on the notifications received from Recipient/Supplier at the GST Portal.

## 10. Can I upload the missing documents directly on GST Portal?

Yes, you can upload the missing documents directly on GST Portal under Upload to GSTR-1 option.

## 11. Can I upload and download the documents while sending notifications?

No, you cannot upload and download the documents while sending notifications.

## 12. How many documents can be manually added for a particular notification?

Fifty documents can be manually added for a particular notification.

## View Reply received from Other Taxpayer

## 13. Can I view the reply for notification sent to Recipient/Supplier at the GST Portal?

Yes, you can reply for notifications sent to Recipient/Supplier at the GST Portal. Navigate to **Dashboard > Services > User Services > Communication between Taxpayers > Outbox (Notification & Reply Sent)** option to view the reply sent to Recipient/Supplier at the GST Portal.

## Intimation

## 14. Does an alert is sent to Recipient/Supplier on GST portal when notifications/replies received by counterparty?

Yes, an alert will be given to Recipient/Supplier on logging to the GST portal if there are any new notifications/replies received.

## 15. Does an email or SMS is sent to Recipient/Supplier when a notification is received or sent to counterparty?

Yes, the Recipient/Supplier will receive an e-mail on his registered e-mail address and an SMS will also be triggered to his registered mobile number for all notifications sent or received.

Source: [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs\\_communication.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_communication.htm)

# NOTIFICATIONS

## Notification no. 90/2020- Central Tax dated 1<sup>st</sup> December, 2020

In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 660(E), dated the 28th June, 2017, namely:–

In the said notification, after the first proviso, the following proviso shall be inserted, namely,-

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2.	Dimethyl propylphosphonate	29313200
3.	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4.	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5.	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6.	Dimethyl methylphosphonate	29313100
7.	Diethyl ethylphosphonate	29313300
8.	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9.	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10.	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11.	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12.	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13.	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14.	2-(N,N-Diisopropylamino) ethanol	29221800
15.	2-(N,N-Diethylamino) ethanethiol	29306000

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16.	Bis(2-hydroxyethyl)sulfide	29307000
17.	2-(N,N-Dimethylamino)ethanethiol	29309092
18.	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19.	3-Quinuclidinol	29333930
20.	R-(-)-3-Quinuclidinol	29333930
21.	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22.	Propylphosphonic dichloride	29313900
23.	Methylphosphonic dichloride	29313900
24.	Diphenyl methylphosphonate	29313900
25.	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26.	Methylphosphonic acid	29313900
27.	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28.	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29.	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30.	Bis (polyoxyethylene) methylphosphonate	39072090
31.	Poly(1,3-phenylene methyl phosphonate)	39119090
32.	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300



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41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

**Source:** <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-90-central-tax-english-2020.pdf>

## Notification no. 91/2020- Central Tax dated 14<sup>th</sup> December, 2020

In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 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. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in the proviso to clause (I),

- (i) for the words, figures and letters “29th day of November, 2020”, the words, figures and letters “30th day of March, 2021” shall be substituted.
- (ii) for the words, figures and letters “30th day of November, 2020”, the words, figures and letters “31st day of March, 2021” shall be substituted

2. This notification shall be deemed to have come into force with effect from 1st day of December, 2020.

**Source:** <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-91-central-tax-english-2020.pdf>

## Notification no. 92/2020- Central Tax dated 22nd December, 2020

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2020 (12 of 2020) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of January, 2021, as the date on which the provisions of sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the said Act shall come into force.

**Source:** <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-92-central-tax-english-2020.pdf>



# NOTIFICATIONS

## Notification no. 93/2020- Central Tax dated 22nd December, 2020

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely :–

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2019-20 under section 47 of the said Act, from the 1st day of November, 2020 till the 31st day of December, 2020 shall stand waived for the registered person whose principal place of business is in the Union Territory of Ladakh.”.

**Source:** <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-93-central-tax-english-2020.pdf>

## Notification no. 94/2020- Central Tax dated 22nd December, 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 (Fourteenth Amendment) Rules, 2020.  
(2) Save as otherwise provided in these rules, 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), with effect from a date to be notified, the following sub-rule shall be substituted, namely: -  
“(4A)Every application made under rule (4) shall be followed by—  
(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or  
(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”.

- 3.** In the said rules, in rule 9,-



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(a) in sub-rule (1), -

(i) after the words “applicant within a period of”, for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely: -

“Provided that where-

(a) 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; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.”;

(b) in sub-rule (2), -

(i) for the word “three”, the word “seven” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely: -

“Provided that where-

(a) 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; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.”;

(c) 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 seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

(b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or

(c) 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 21, -

(a) in clause (b), after the words “goods or services”, the words “or both” shall be inserted;

(b) after clause (d), the following clauses shall be inserted, namely:-



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“(e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or

(f) furnishes the details of outward supplies in **FORM GSTR-1** under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or

(g) violates the provision of rule 86B.”.

**5.** In the said rules, in rule 21A,-

(a) in sub-rule (2), the words “,after affording the said person a reasonable opportunity of being heard,” shall be omitted;

(b) after sub-rule (2), the following sub-rule shall be inserted, namely: -

“(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

(a) the details of outward supplies furnished in **FORM GSTR-1**; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their **FORM GSTR-1**,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”;

(c) in sub-rule (3), after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;

(d) after sub-rule (3), the following sub-rule shall be inserted, namely: -

“(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.”;

(e) in sub-rule (4), -

(i) after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” shall be inserted;

(ii) the following proviso shall be inserted, namely: -

“Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.”.

**6.** In the said rules, in rule 22,-

(a) in sub-rule (3), after the words, brackets and figure “the show cause issued under sub-rule (1)”, the words, brackets, figures and letters “or under sub-rule (2A) of rule 21A” shall be inserted;



# NOTIFICATIONS

- (b) in sub-rule (4), after the words, brackets and figure “reply furnished under sub-rule (2)”, the words, brackets, figures and letters “or in response to the notice issued under sub-rule (2A) of rule 21A” shall be inserted.
7. In the said rules, in rule 36, in sub-rule (4), with effect from the 1st day of January, 2021, -
- (a) for the word “uploaded”, at both the places where it occurs, the word “furnished” shall be substituted;
  - (b) after the words, brackets and figures “by the suppliers under sub-section (1) of section 37”, at both the places where they occur, the words, letters and figure “in **FORM GSTR-1** or using the invoice furnishing facility” shall be inserted;
  - (c) for the figures and words “10 per cent.”, the figure and words “5 per cent.” shall be substituted.
8. In the said rules, in rule 59, after sub-rule (4), the following sub-rule shall be inserted, namely: -
- “(5) Notwithstanding anything contained in this rule, -
- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
  - (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
  - (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.
9. In the said rules, after rule 86A, with effect from the 1st day of January, 2021, the following rule shall be inserted, namely: -
- “86B. Restrictions on use of amount available in electronic credit ledger.**-Notwithstanding anything contained in these rules, the registered person shall not use the amount available in electronic credit ledger to discharge his liability towards output tax in excess of ninety-nine per cent. of such tax liability, in cases where the value of taxable supply other than exempt supply and zero-rated supply, in a month exceeds fifty lakh rupees:
- Provided that the said restriction shall not apply where –
- (a) the said person or the proprietor or karta or the managing director or any of its two partners, whole-time Directors, Members of Managing Committee of Associations or Board of Trustees, as the case may be, have paid more than one lakh rupees as income tax under the Income-tax Act, 1961(43 of 1961) in each of the last two financial years for which the time limit to file return of income under subsection (1) of section 139 of the said Act has expired; or
  - (b) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (i) of first





# NOTIFICATIONS

proviso of sub-section (3) of section 54; or

- (c) the registered person has received a refund amount of more than one lakh rupees in the preceding financial year on account of unutilised input tax credit under clause (ii) of first proviso of sub-section (3) of section 54; or
- (d) the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of 1% of the total output tax liability, applied cumulatively, upto the said month in the current financial year; or
- (e) the registered person is –
  - (i) Government Department; or
  - (ii) a Public Sector Undertaking; or
  - (iii) a local authority; or
  - (iv) a statutory body:

Provided further that the Commissioner or an officer authorised by him in this behalf may remove the said restriction after such verifications and such safeguards as he may deem fit.”.

- 10.** In the said rules, in rule 138, in sub-rule (10), with effect from the 1st day of January, 2021,-
  - (a) in the Table, against serial number 1, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted;
  - (b) in the Table, against serial number 2, in column 2, for the figures and letters “100 km.”, the figures and letters “200 km.” shall be substituted.
- 11.** In the said rules, in rule 138E, -
  - (a) in clause (b), for the words “two months”, the words “two tax periods” shall be substituted;
  - (b) after clause (c), the following clause shall be inserted, namely:-
    - “(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A.”.

- 12.** In the said rules, after **FORM GST REG-30**, the following **FORM** shall be inserted, namely-

## **“FORM GST REG – 31**

**[See rule 21A]**

Reference No.

Date: <DD> <MM> <YYYY>

To,

GSTIN

Name:

Address:

### **Intimation for suspension and notice for cancellation of registration**

In a comparison of the following, namely,

- (I) returns furnished by you under section 39 of the Central Goods and Services Tax Act, 2017;
- (ii) outwards supplies details furnished by you in **FORM GSTR-1**;



# NOTIFICATIONS

(iii) auto-generated details of your inwards supplies

for the period \_\_\_\_\_ to \_\_\_\_\_;

(iv) ..... (specify)

and other available information, the following discrepancies/ anomalies have been revealed:

- Observation 1
- Observation 2
- Observation 3

(details to be filled based on the criteria relevant for the taxpayer).

2. These discrepancies/anomalies prima facie indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies/anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21 A.
4. You are requested to submit a reply to the jurisdictional tax officer within seven working days from the receipt of this notice, providing explanation to the above stated discrepancy/ anomaly. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.
5. The suspension of registration shall be lifted on satisfaction of the jurisdictional officer with the reply along with documents furnished by you, and any further verification as jurisdictional officer considers necessary.
6. You may please note that your registration may be cancelled in case you fail to furnish a reply within the prescribed period or do not furnish a satisfactory reply.

Name:

Designation:

NB: This is a system generated notice and does not require signature by the issuing authority."

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-94-central-tax-english-2020.pdf>

## Notification no. 95/2020- Central Tax dated 30th December, 2020

In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the **annual return** specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year **2019-20** till **28.02.2021**.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-95-central-tax-english-2020.pdf>



# CIRCULARS

**Circular No.144/14/2020-GST dated 15<sup>th</sup> December, 2020**

**Waiver from recording of UIN on the invoices for the months of April, 2020 to March, 2021 - regarding**

Vide Circular no. 63/37/2018- GST dated 14th September, 2018 & corrigendum to the said circular dated 6th September, 2019, waiver from recording of UIN on the invoices issued by retailers/other suppliers were given to UIN entities till March, 2020.

2. It has been brought to the notice of the Board that the issue of non-recording of UINs has continued even after 31st March, 2020. Therefore, it has been decided to give waiver from recording of UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from **April, 2020 to March, 2021**, subject to the condition that the copies of such invoices are attested by the authorized representative of the UIN entity and the same is submitted to the jurisdictional officer.

**Source:** [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_144\\_12\\_2020.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_144_12_2020.pdf)





# GST QUIZ

1.

Late fee payable for delay in furnishing of FORM GSTR-4 for the financial year 2019-20 has been waived for the registered person whose principal place of business is in the Union Territory of Ladakh, if they file from 1<sup>st</sup> day of November, 2020 till the \_\_\_\_\_.

- A. 31<sup>st</sup> day of January, 2021
- B. 31<sup>st</sup> day of December, 2020
- C. 31<sup>st</sup> day of March, 2021
- D. 30<sup>th</sup> day of June, 2021

2.

All taxpayers except \_\_\_\_\_ taxpayers are eligible to use “Communication between Taxpayers” functionality.

- A. Composition
- B. TDS, TCS and Composition
- C. Regular
- D. TDS, TCS and NRTP

3.

In “Communication between Taxpayers” functionality, a taxpayer is not allowed to send more than \_\_\_\_\_ notifications if he is sending notification to same GSTIN (counterparty) in same financial year with same tax period.

- A. 200
- B. 50
- C. 100
- D. 500

4.

New Form \_\_\_\_\_ has been notified for ‘Intimation for suspension & notice for cancellation of registration’.

- A. GST REG-31
- B. GST REG-30
- C. GST REG-29
- D. GST REG-32

5.

The validity period of e-way bill has been changed from 100 km per day to ..... from 1<sup>st</sup> January, 2021.

- A. 250 km per day
- B. 150 km per day
- C. 200 km per day
- D. 300 km per day

Answer: Q1-B, Q2-D, Q3-C, Q4-A, Q5-C

## Motto

सत्यं वद। धर्मं चर।

इष्टार्थं कुरु कर्तव्यं। श्रेयसेनैव कुरु क्वचि।

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