

NEWSLETTER

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Company Secretaries of India**
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)



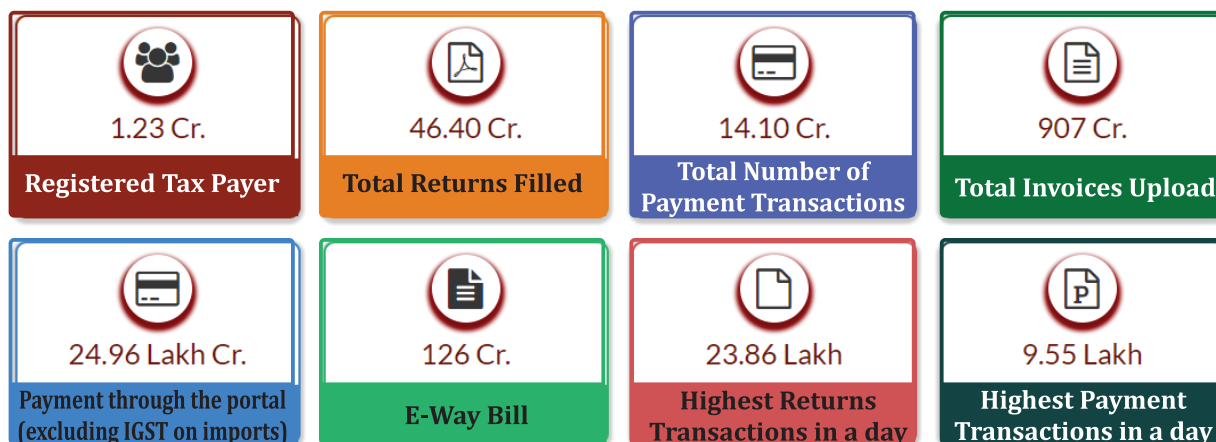
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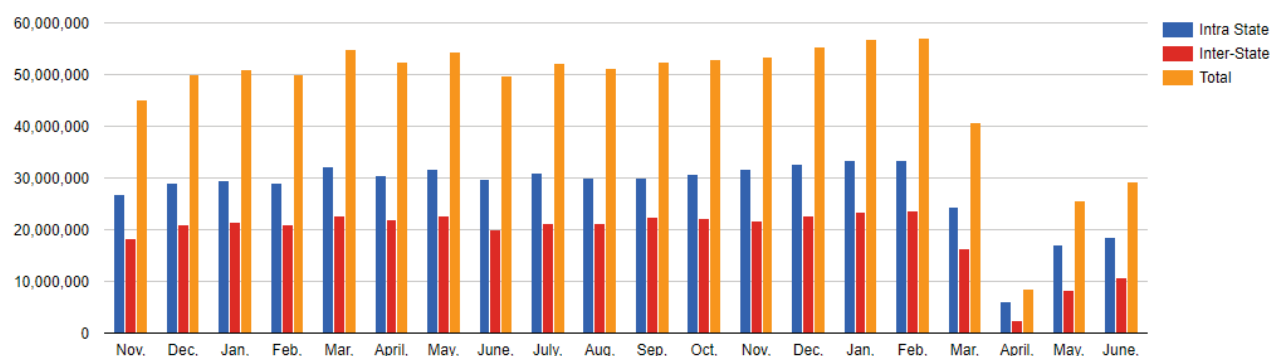


GST STATISTICS

GST SYSTEM STATISTICS (AS ON 29TH JUNE 2020)



E-WAY BILL



Source: <https://www.gstn.org.in/>



COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	May-2020	28th July, 2020	Turnover greater than ₹1.50 Crore or opted to file monthly Return
GSTR-1	Jan-Mar, 2020 April-June, 2020	17th July, 2020 3rd August, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	May-2020	27th June, 2020, 12th Sept, 2020 & 15th Sept, 2020	All registered Persons required to pay GST and file Monthly GST Return
GSTR-5	May-2020	31st August, 2020	For non-resident persons required to pay GST and file Monthly GST Return
GSTR-5A	May-2020	31st August, 2020	Non-resident OIDAR services providers required to file Monthly GST Return
GSTR-6	May-2020	31st August, 2020	Every Input Service Distributor (ISD Return)
GSTR-7	May-2020	31st August, 2020	Filed by person liable to deduct TDS
GSTR-8	May-2020	31st August, 2020	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9& GSTR-9C	2018-19	30th September, 2020	Annual Returns Filed by Regular Taxpayer & Reconciliation statement & Certification
CMP-08	Jan-Mar, 2020 April-June, 2020	7th July, 2020 18th July, 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: <http://gst.gov.in>



FILING NIL FORM GSTR-3B THROUGH SMS ON GST PORTAL

FAQs ON FILING NIL FORM GSTR-3B THROUGH SMS ON GST PORTAL



FILING NIL FORM GSTR-3B THROUGH SMS ON GST PORTAL

1. A taxpayer may now file NIL Form GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GSTR-3B through SMS, the taxpayer must fulfill following conditions:
 - o They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - o They have valid GSTIN.
 - o Phone number of Authorized signatory is registered on the GST Portal.
 - o There is no pending tax liability for previous tax periods, interest or late fee.
 - o All GSTR-3B returns for previous tax periods must be filed.
 - o No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
 - o NIL Form GSTR-3B can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
3. NIL Form GSTR-3B for a tax period must be filed if the taxpayer:
 - a. Has not made any outward supply
 - b. Do not have any reverse charge liability
 - c. Do not intend to take any Input tax credit; and
 - d. Do not have any liability for that particular or previous tax periods.
4. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-3B through SMS.
 - a. If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-3B.
 - b. An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
 - c. In case, filer of NIL Form GSTR-3B is an authorized signatory, SMS will be sent to his/her mobile number also.
5. Taxpayer can file NIL Form GSTR-3B, through SMS for all GSTINs, for whom they are an authorized signatory, using same mobile number.

Source: <https://www.gst.gov.in/newsandupdates/read/381>

FAQs ON FILING NIL FORM GSTR-3B THROUGH SMS ON GST PORTAL

1. When can Form GSTR-3B be filed as Nil?

Form GSTR-3B can be filed as a nil return if there are no outward supplies as well as liability (including reverse charge liability) in the month, for which the return is being filed for. This form can be filed nil, in both online mode and in offline mode (by SMS).

2. Who can file Nil Form GSTR-3B?

Nil Form GSTR-3B for a tax period can be filed, if you:

- Have not made any outward supply and
- Do not have any reverse charge liability
- Do not intend to take any Input tax credit and
- Do not have any liability for that particular or earlier tax periods.

For example, if your answer to any of below questions is in affirmative, your GSTR-3B return for a particular tax period will not be a nil return:

1. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge or exempt, nil rated and non-GST inward supplies during this tax period?
2. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders?
3. Do you intend to reverse Input Tax Credit (ITC)?
4. Do you have any interest or late fee (including carry forward late-fee) liability to be paid?
5. Do you have any tax liability, due to Form GST TRAN-1?
6. Any other liability which is liable to be paid by you, while filing your return?

3. Is filing of Form GSTR-3B as Nil return mandatory?

Filing of Form GSTR-3B is mandatory for all normal and casual taxpayers, even if there is no business activity in any particular tax period. So, for such tax period(s), the return can be filed as NIL (if all conditions for filing Nil return is satisfied).

4. By when can I file Nil Form GSTR-3B?

A taxpayer may file Nil Form GSTR-3B, anytime on or after the 1st of the subsequent month for which the return is being filed for.

For example, for the month of April 2020, nil return can be filed only on or after 1st May 2020.

5. Can I file Nil Form GSTR-3B through SMS, instead of filing online through GST Portal?

Yes, you can file Nil Form GSTR-3B through SMS, instead of filing it through online mode on GST Portal.

6. Who is eligible to file Nil Form GSTR-3B through SMS?

Any taxpayer who fulfills the below conditions, are eligible to file Nil Form GSTR-3B, through SMS:

- Taxpayer must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There is no pending liability of previous period tax, interest or late fee while filing Nil Form GSTR-3B.
- All GSTR-3B return of previous tax periods must be filed.
- There must not be any data in saved stage, in online version of Form GSTR-3B, on the GST Portal.

7. Who is authorized to file Nil Form GSTR-3B through SMS, on behalf of the taxpayer?

All the authorized representatives, for a particular GSTIN, are allowed to file Nil Form GSTR-3B through SMS.

NOTE:-

- If more than one Authorized Signatories/ Representatives have the same mobile number registered on the GST Portal, such Authorized Signatories cannot file Nil Form GSTR-3B through SMS. In such scenario, Authorized Signatory first need to update their mobile number on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN.
- Other Authorized Signatories/ Representatives with unique mobile number registered on the GST Portal, can file Nil Form GSTR-3B through SMS.

8. I am an Authorized Signatory and my mobile number has been registered for more than one GSTIN. Can I file Nil Form GSTR-3B, through SMS for all GSTINs?

Yes, you can file Nil Form GSTR-3B, through SMS for all GSTINs, for whom you are an Authorized Signatory, from the same mobile number.

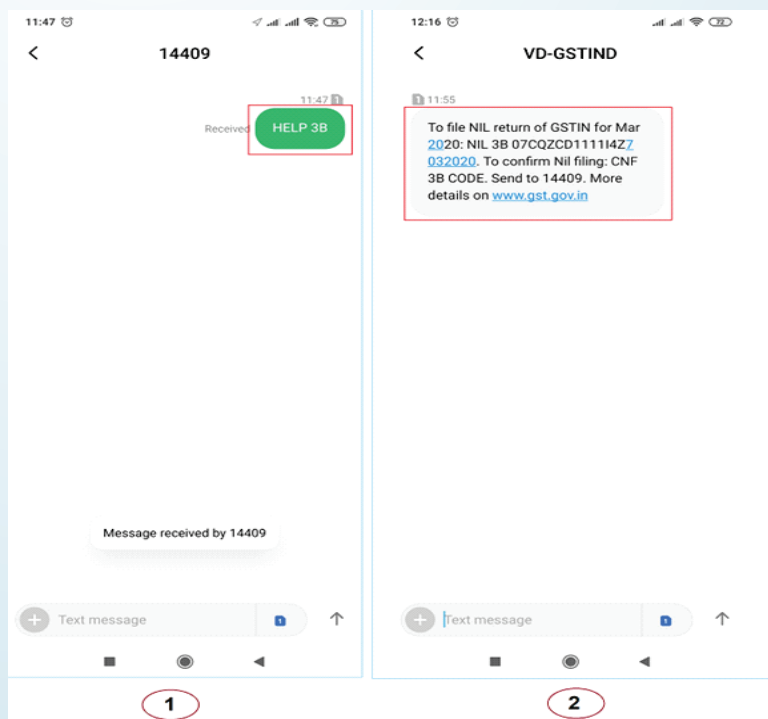
9. My Authorized Signatories have been reset by the Tax Official. Can I file Form GSTR-3B Nil return through SMS?

In case, your Authorized Signatories have been reset by the Tax Official, you need to first reactivate your User ID by navigating to GST Portal > Login > here link.

Post reactivating your User ID, you can file Nil Form GSTR-3B through SMS.

10. How do I get help on Nil Form GSTR-3B filing through SMS?

You need to send SMS in below format to get help related to filing Nil Form GSTR-3B through SMS:



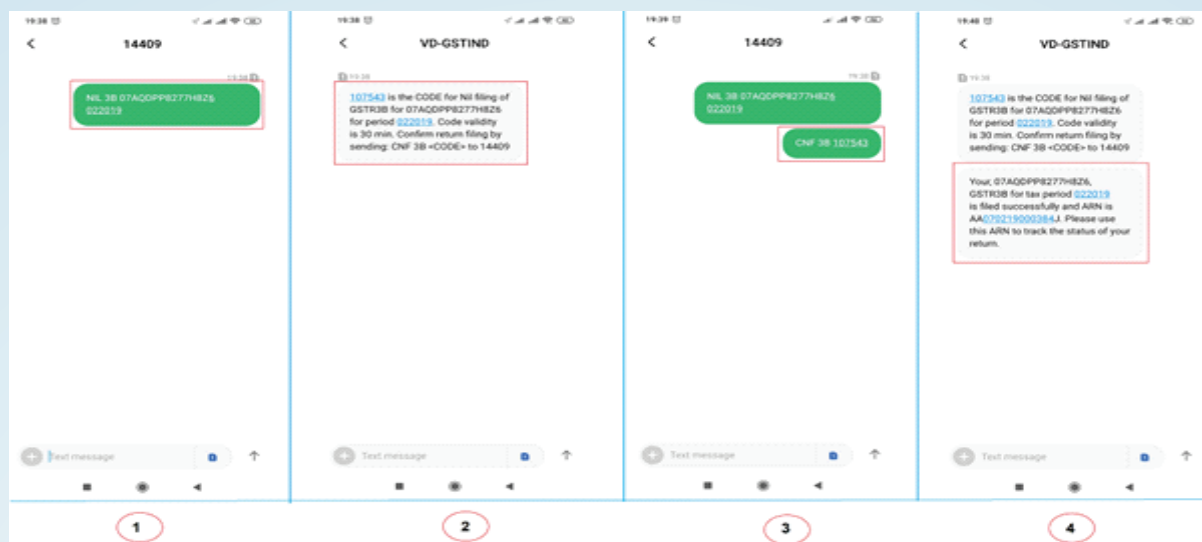
SMS Format: HELP space<Return Type>

Example: HELP 3B

11. How can I file Nil Form GSTR-3B through SMS?

To file Nil Form GSTR-3B through SMS, follow the below mentioned steps. Let's take an example that you need to file Nil Form GSTR-3B through SMS for a GSTIN 33AACCA1121EAZE for tax period (monthly filer) February 2020.

S.No.	Step-List	SMS Format	Example
1.	Send SMS to 14409 number to file Nil Form GSTR-3B.	NIL space <Return Type> space<GSTIN>space <Return Period>	NIL 3B 07AQDPP8277H8Z6 022019
2.	After receiving the SMS, GST Portal will check for the validations. Note: - If validations for filing Nil Form GSTR-3B are satisfied, you will receive a "Verification CODE" on the same mobile number from which you have sent the SMS to complete the filing. - If validations for Nil filing are not satisfied, you will receive appropriate response/error message to the same mobile number from which you have sent the SMS. Note: Verification Code is usable only once and will expire within 30 minutes. Please do not share this with anyone.		
3.	Send SMS again on the same number 14409 with Verification Code (For Example: Verification Code received here is 107543) to confirm filing of Nil Form GSTR-3B. Note: Taxpayers are required to compose a new text message to 14409.	CNF space<Return Type> space<Code>	CNF 3B 107543
4	After successful validation of "Verification Code", GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GSTR-3B.		



12. I have saved my data/summary for a particular return period on the GST Portal. Can I file Nil Form GSTR-3B through SMS for that period?

You cannot file Nil Form GSTR-3B through SMS, for the tax period, for which you have saved data/summary on the GST Portal. It means that if you have some saved data in your Form GSTR-3B, on GST Portal, you need to continue filing of your Form GSTR-3B through online mode on GST Portal.

13. What is the validity of Verification Code?

Verification Code is valid only for 30 minutes.

14. Verification Code consists of how many digits?

Verification Code consists of 6 numeric digits only.

15. Can I use Verification Code multiple times?

No, Verification Code is usable only once.

16. Is SMS text case sensitive, in case of filing Nil Form GSTR-3B through SMS?

No, SMS text is not case sensitive.

17. I have received a message that my mobile number has been blocked for 24 hours. Why?

In case, incorrect Verification Code is provided, more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing of Nil Form GSTR-3B through SMS ONLY. You can try filing Nil Form GSTR-3B, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-3B, through online mode.

18. I have sent correct Verification Code, but I have received SMS that the code is not valid. Why?

It is possible that your Verification Code has expired. You can send the SMS again, in the desired format, to receive a new Verification Code. Please wait for at least 5 minutes after generating any new Verification Code.

Note: When you generate fresh Verification Code, previous Verification Code becomes invalid. In such case, you will have to provide new Verification Code to file Nil Form GSTR-3B through SMS.

19. What will happen after successful filing of Nil Form GSTR-3B, through SMS?

After successful filing of Nil Form GSTR-3B, through SMS:

- ARN will get generated.
- The status of Form GSTR-3B is changed to Filed on GST Portal.
- An SMS and e-mail will be sent to the e-mail and mobile number of the primary authorized signatory.
- In case, sender is authorized signatory, SMS will be sent to his/her mobile number also.

20. I have filed Nil Form GSTR-3B through SMS. Do I need to login again to the GST Portal to file Nil Form GSTR-3B?

Once you have filed Nil Form GSTR-3B through SMS, you do not need to login to the GST Portal again to file Nil Form GSTR-3B. After successful filing of Nil Form GSTR-3B, through SMS, the status of Form GSTR-3B is changed to Filed on GST Portal.

21. I have filed Nil Form GSTR-3B through SMS. Can I revise the filed return for the requested tax period?

No, you cannot revise filed Nil Form GSTR-3B, for the requested tax period, after filing it through SMS.

22. From where can I track the status of my filed Form GSTR-3B return?

Navigate to **Services > Returns > Track Return Status** option to track the status of your filed Form GSTR-3B return on the GST Portal.

23. What are the various error messages, their description and solution?

S.No.	Error/Information message	Error/ Information	Description Solution
1	Invalid input. For Help, please SMS HELP <space><Return Type> E.g. Help for Nil filing GSTR3B send HELP 3B. Send to 14409	This message is received when the Keyword (NIL, CNF or HELP) is not as per standard format i.e. there is an issue with keyword NIL, CNF or HELP.	Once you receive this message, you need to send the message in correct format for keyword NIL, CNF or HELP, as given below. • NIL space <Return Type>space<GSTIN>space<Return Period> • CNF space <Return Type>space<Code> • HELP space<Return Type>
2	Request failed. Incorrect message format. Retry as: NIL <Return Type> <GSTIN> <Period> To file NIL 3B for Mar 2020: NIL 3B 07CQZCD11111 4Z7032020 Send to 14409.	This message is received when message contents sent for filing NIL Form GSTR-3B are not as per standard format, like: a. GSTIN structure; or b. Return period; or c. Return type is not correct	Once you receive this message, you need to send NIL message again as per below format: NIL space<Return Type> space<GSTIN>space<Return Period> And send it with correct GSTIN Structure, Return Period or Return Type.

S.No.	Error/Information message	Error/ Information	Description Solution
3	Request failed. Mobile number not registered for 11AAAAA1111A1AA. Please retry with registered mobile no. or update mobile number on GST Portal.	This message is received when Mobile number is not registered as authorized signatory for that particular GSTIN.	Once you receive this message, you need to send SMS from registered mobile number of the authorized signatory of that particular GSTIN.
4	Request failed. Same mobile number is registered for multiple signatories of 11AAAAA1111A1AA. Please retry post updating mobile number on GST portal.	This message is received when Mobile number is registered for more than one authorized signatory for that particular GSTIN.	Same mobile number can't be used by multiple authorized signatories, for the requested GSTIN, for filing Nil Form GSTR-3B. In such scenario, you first need to update the mobile number of the authorized signatory on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN. Note: Same mobile number can be used for filing Nil Form GSTR-3B for other GSTINs.
5	Request failed. Invalid GSTIN. Please retry with valid GSTIN as below: To file NIL return for Mar 2020: NIL 3B 07CQZCD 1111I4Z7 032020. Send to 14409.	This message is received when GSTIN format is correct, but GSTIN is not registered on the GST Portal.	Once you receive this message, you need to send SMS with valid GSTIN, which is registered on the GST Portal.
6	Request failed. Incorrect format or Code Mismatch. Retry as: CNF 3B <CODE> Send to 14409. Mobile no. would be blocked for 24hrs in case of 3 continuous failure.	This message is received when taxpayer sends SMS in invalid format or code.	Once you receive this message, you need to send the SMS in prescribed format and with correct Validation Code, to file Nil Form GSTR-3B. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
7	Request failed. GSTR3B already filed for 11AAAAA1111A1AA and tax period 012020. Please retry with different GSTIN or tax period.	This message is received when GSTIN provided has already filed return for the tax period provided.	If the taxpayer has already filed Form GSTR-3B (online/ SMS) for the requested tax period, then Nil Form GSTR-3B can't be filed again through SMS for that particular return period.

S.No.	Error/Information message	Error/ Information	Description Solution
8	Request failed. GSTR3B for previous tax period not filed for 11AAAAA1111A1AA. Please retry after filing return for previous tax period.	This message is received when GSTIN provided has not filed the previous tax period Form GSTR-3B return.	Once you receive this message, you need to file all previous Form GSTR-3B returns, to file Nil Form GSTR-3B through SMS, for that particular tax period.
9	You have exceeded maximum number of attempts for the day. Please try again after 24hrs. You may continue to file your return on www.gst.gov.in .	This message is received when repeated SMS in incorrect format is sent from same mobile number and then mobile number gets blocked for 24 hours.	You can try filing Nil Form GSTR-3B, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-3B, through online mode.
10	123456 is the CODE for Nil filing of 3B for 11AAAAA1111A1AA for period 012020. Code validity is 30 min. Confirm return filing by sending: CNF 3 B <CODE> to 14409	This message is received when you send a SMS in format as NIL space <Return Type>space <GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as CNF space<Return Type>space<Code> to confirm filing of Nil Form GSTR-3B.
11	Request failed. Invalid or expired Code. Re-initiate Nil filing. Retry as: To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD111114Z7 032020 Send to 14409	This message is received in case you have sent SMS: • With Verification Code without creation of the request for filing Nil Form GSTR-3B or • With Verification Code post expiration of the code for filing Nil Form GSTR-3B	Once you receive this message, you need to send a SMS in format as NIL space<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
12	Request failed. Pending liabilities exist for tax period 042020 for 11AAAAA1111A1AA. Please continue return filing on www.gst.gov.in .	This message is received in case GSTIN provided is not eligible for filing Nil Form GSTR-3B for that particular return period, as there is pending tax, interest, late fee or any other liability pending.	Once you receive this message, it means that there are pending liabilities which needs to be paid by you. Therefore, you need to continue filing of your Form GSTR-3B through online mode on GST Portal.

S.No.	Error/Information message	Error/ Information	Description Solution
13	Your last request for 11AAAAA1111A1AA for period 042020 is still under progress; generation of code may take up to 5 mins.	This message is received when another request for Verification Code is sent by you within 5 minutes of an earlier request sent for generation of code.	Code generation will take around 5 minutes. Once you receive this message, you need to wait for 5 minutes to send another request for Verification Code. Even after waiting for 5 minutes, if you have not received code, then you can request for a new code.
14	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020. To confirm Nil filing: CNF 3B CODE. Send to 14409. More details on www.gst.gov.in	This message is received when you send message for getting help related to filing Nil Form GSTR-3B.	Once you receive this message, you can send a SMS in format as NIL space<Return Type>space <GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B.
15	Request failed. An existing request is under process for 11AAAAA1111A1AA and tax period 032020. Please try again later.	This message is received, in case, two authorized signatories send parallel request to file Nil Form GSTR-3B for same GSTIN and return period and the previous request is still being processed.	Once 2nd authorized signatory receives this message, he/she must wait for some time until the previous request sent by 1st authorized signatory is processed to file Nil Form GSTR-3B. You can also check with other authorized signatories, in case, they have sent the request for filing Nil Form GSTR-3B from their mobile number.
16	Your, 11AAAAA1111A1AA, GSTR3B for tax period 042020 is filed successfully and ARN is AAAAAAAAAA AAAAA. Please use this ARN to track the status of your return.	This message is received on successful verification of code and filing of Nil Form GSTR-3B.	Once you receive this message, it means that you have successfully filed Nil Form GSTR-3B through SMS. You can login to the GST Portal for tracking the status of your filed return.
17	Nil filing request for 11AAAAA1111A1AA for period 042020 could not be processed. Please try again or continue to file return on www.gst.gov.in .	This message is received when Verification Code validation fails due to technical issues on GST Portal.	Once you receive this message, wait for some time and try filing Nil Form GSTR-3B again, if you do not receive any ARN for Nil Filing of Form GSTR-3B.

S.No.	Error/Information message	Error/ Information	Description Solution
18	Incorrect message format. For Help, please SMS HELP<space><Return Type> E.g. Help for Nil filing GSTR3B send HELP 3B Send to 14409	This message is received, in case HELP keyword is sent in incorrect format to get Help related to filing Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as HELP space<Return Type> to get Help related to filing Nil Form GSTR-3B.
19	Request failed. 11AAAAA1111A1AA is not a regular taxpayer during the requested tax period. Please retry with another GSTIN or tax period.	This message is received if GSTIN mentioned in SMS is not registered as regular taxpayer for that particular return period, on GST Portal.	To file Nil Form GSTR-3B through SMS, GSTIN has to be registered as a regular taxpayer, for that particular return period. You can check on the GST Portal, if the GSTIN, during the requested tax period is registered as regular (normal/casual/SEZ) taxpayer. If not, you can try filing Form GSTR-3B for another tax period where taxpayer is registered as regular (normal/casual/SEZ) taxpayer.
20	Request failed. 11AAAAA1111A1AA was cancelled prior to requested tax period 042020. Please retry with another GSTIN or tax period.	This message is received, if the GSTIN registration was already cancelled, from a date prior to return period for which the Nil Form GSTR-3B is being filed.	Nil Form GSTR-3B cannot be filed for a particular tax period, if GSTIN registration was cancelled from a date prior to the requested tax period. Try filing Nil Form GSTR-3B, for some other tax period, when GSTIN registration was active.
21	Request failed. Requested tax period 042020 is prior to date of registration for 11AAAAA1111A1AA. Please retry with another GSTIN or tax period.	This message is received, if the period for which Nil Form GSTR-3B is being filed, is before the date of registration for the GSTIN.	Nil Form GSTR-3B cannot be filed for the period, if the requested tax period is prior to date of registration. Try filing Nil Form GSTR-3B, for some other tax period, on or after the date by when registration was active.
22	Request failed. Please activate your User ID on GST portal. Retry as below: To file NIL 3B of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7	This message is received in case the taxpayer has not activated/reactivated their USER ID on the GST Portal.	If taxpayer has changed the authorized signatory, then he/she has to reactivate the USER ID on GST Portal, to file Nil Form GSTR-3B through SMS.

S.No.	Error/Information message	Error/ Information	Description Solution
			Further, for a new taxpayer also, USER ID has to be activated on the GST Portal, before attempting to file Nil Form GSTR-3B through SMS.
23	Request failed. 11AAAAA1111A1AA not eligible to file nil return for tax period 042020 via SMS. Please continue return filing on the www.gst.gov.in	This message is received in case the GSTIN is not eligible for filing Nil Form GSTR-3B.	Once you receive this message, you need to check eligibility criteria required for filing Nil Form GSTR-3B. Post meeting all the requirements, you can initiate filing Nil Form GSTR-3B through SMS.
24	Request failed. Saved data exists for GSTR3B for 11AAAAA1111A1AA for tax period 042020. Please continue to file return on www.gst.gov.in	This message is received in case: • GSTIN provided is not eligible for filing Nil Form GSTR-3B, due to saved data in your Form GSTR-3B, on GST Portal during NIL request or • GSTIN provided is not eligible for filing Nil Form GSTR-3B due to saved data in your Form GSTR-3B, on GST Portal during CNF request	Once you receive this message, it means that you have some saved data in your Form GSTR-3B, on GST Portal. Therefore, you need to continue filing of your Form GSTR-3B through online mode on GST Portal.
25	Request failed. GSTR3B can be filed only on or after 1st of month following the tax period 042020. Please try with another GSTIN or tax period.	This message is received in case you try to file Nil Form GSTR-3B before 1st of the subsequent month for which the return is being filed for.	Once you receive this message, you need to Nil Form GSTR-3B on or after 1st of the subsequent month for which the return is being filed for. For example, for the month of April 2020, nil return can be filed only on or after 1st May 2020.
26	Please confirm the Nil filing using code received. In case of non-receipt of code please try again after 5 min.	This message is received when the request for Verification Code is sent again by you within 5 minutes of sending the SMS for generation of code and code is still being processed.	Code generation will take around 5 minutes. Once you receive this message, you need to wait for 5 minutes. Even after waiting, if you have not received code, then you can request for generation of new code (after 5 minutes).

Source: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr3b.htm

NOTIFICATIONS



NOTIFICATIONS

Notification no. 44/2020- Central Tax dated 8th June, 2020

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with rule 3 of the Central Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. 38/2020 – Central Tax, dated the 5th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 272(E), dated the 5th May, 2020, the Government, hereby appoints the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

Notification no. 45/2020 – Central Tax dated 9th June, 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.10/2020- Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 193(E), dated the 21st March, 2020, namely:-

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2020”, the figures, letters and words “31st day of July, 2020” shall be substituted.

2. This notification shall come into force with effect from 31st day of May, 2020.

Notification no. 46/2020 – Central Tax dated 9th June, 2020

In exercise of the powers conferred by section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of provisions of sub-section (5), read with sub-section (7) of section 54 of the said act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 in such cases the time limit for issuance of the said order shall be extended to fifteen days after receipt of reply to the notice from registered person or the 30th day of June, 2020, whichever is later.

2. This notification shall come into force with effect from 20th day of March, 2020.

Notification no. 47/2020 – Central Tax dated 9th June, 2020

In exercise of the powers conferred by section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of 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 clause (ii), for the proviso, the following proviso shall be substituted, namely: –

“Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020.”

2. This notification shall come into force with effect from the 31st day of May, 2020

Notification no. 48/2020 – Central Tax dated 19th June, 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. (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: –

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”

Notification no. 49/2020- Central Tax dated 24th June, 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 30th day of June, 2020, as the date on which the provisions of sections 118, 125, 129 and 130 of the said Act, shall come into force.

Notification no. 50/2020 – Central Tax dated 24th June, 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. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2020.

(2) They shall come into force with effect from the 01st day of April, 2020.

2. In the Central Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:–

SI No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half percent of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half percent of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half percent of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under subsections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three percent of the turnover of taxable supplies of goods and services in the State or Union territory

Notification no. 51/2020 – Central Tax dated 24th June, 2020

In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2017 – 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. 661(E), dated the 28th June, 2017, namely:–

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:–

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020

Notification no. 52/2020 – Central Tax dated 24th June, 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. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 1253(E), dated the 31st December, 2018, namely:–

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely: –

Sl. No.	Class of Registered persons	Tax Period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27th day of September, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020

Sl. No.	Class of Registered persons	Tax Period	Condition
(1)	(2)	(3)	(4)
	financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	March, 2020	If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

Notification no. 53/2020 – Central Tax dated 24th June, 2020

In exercise of the powers conferred by section 128 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. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018, namely:–

In the said notification, for the third proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date,

but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

S.No.	Month/Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020
4.	June, 2020	5th day of August, 2020
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	3rd day of August, 2020

Notification no. 54/2020 – Central Tax dated 24th June, 2020

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2020 – Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 212 (E), dated the 23rd March, 2020, namely:-

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”

Notification no. 55/2020- Central Tax dated 27th June, 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 clause (I),--

(i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted;

(ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

Notification no. 56/2020 – Central Tax dated 27th June, 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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.46/2020-Central Tax, dated the 9th June, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 361(E), dated the 9th June, 2020, namely:-

In the said notification, in the first paragraph,--

(i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted;

(ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

Notification no. 02/2020 – Union Territory Tax dated 24th June, 2020

In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (1) of section 50 and 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 notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2017 – Union Territory Tax, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 747(E), dated the 30th June, 2017, namely:-

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than Rs 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 percent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020

Notification no. 04/2020 – Integrated Tax dated 24th June, 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 30th day of June, 2020, as the date on which the provisions of section 134 of the said Act, shall come into force.

Notification no. 05/2020 – Integrated Tax dated 24th June, 2020

In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and 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 notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2017 – Integrated 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. 698(E), dated the 28th June, 2017, namely:-

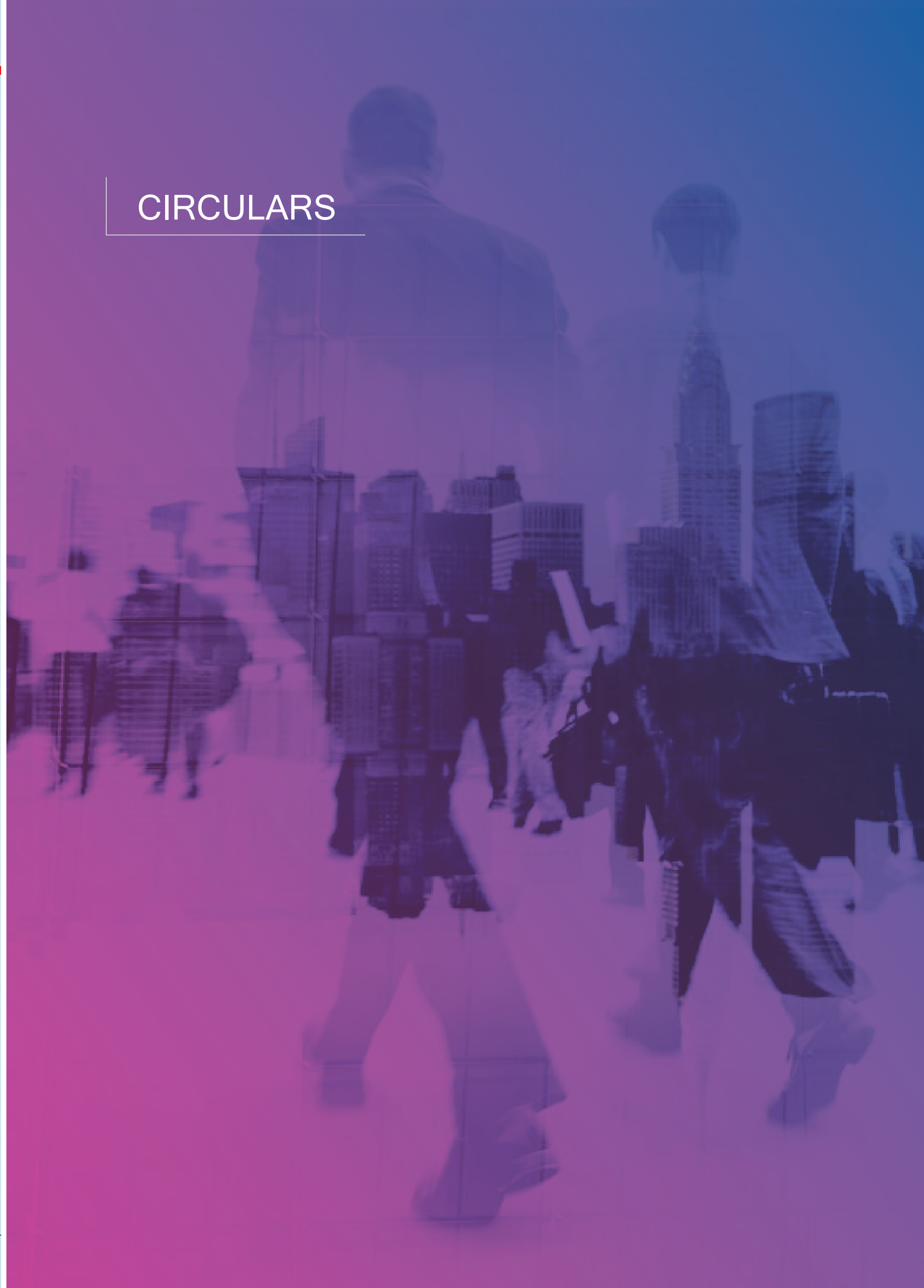
In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely:-

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 percent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020

Sl. No.	Class of Registered persons	Rate of Interest	Tax Period
(1)	(2)	(3)	(4)
	Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep	Nil till the 23rd day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30th day of June, 2020, and 9 percent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 percent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	July, 2020

CIRCULARS

The background image is a blurred, high-angle photograph of a busy city street. In the foreground, several pedestrians are walking, their figures slightly out of focus. In the background, a dense city skyline is visible, featuring numerous skyscrapers. The entire image is overlaid with a gradient that transitions from a deep magenta on the left to a bright blue on the right.

CIRCULARS

Circular no. 139/09/2020 – GST dated 10th June, 2020

Clarification on refund related issues-reg.

Various representations have been received seeking clarification on the issue relating to refund of accumulated ITC in respect of invoices whose details are not reflected in the **FORM GSTR-2A** of the applicant. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law in this regard 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. Circular No.135/05/2020 – GST dated the 31st March, 2020 states that:

“5. Guidelines for refunds of Input Tax Credit under Section 54(3)

5.1 In terms of para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the **FORM GSTR-2A** of the applicant.

5.2 The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent.

3.1 Representations have been received that in some cases, refund sanctioning authorities have rejected the refund of accumulated ITC in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in **FORM GSTR-2A** of the applicant.

3.2 In this context it is noteworthy that before the issuance of Circular No. 135/05/2020- GST dated 31st March, 2020, refund was being granted even in respect of credit availed on the strength of missing invoices (not reflected in **FORM GSTR-2A**) which were uploaded by the applicant along with the refund application on the common portal. However, vide Circular No.135/05/2020 – GST dated the 31st March, 2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in **FORM GSTR-1** and are reflected in the **FORM GSTR-2A** of the applicant.

4. The aforesaid circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.. It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020- GST dated 31st March, 2020.

Circular no. 140/10/2020 – GST dated 10th June, 2020

Clarification in respect of levy of GST on Director’s remuneration-reg.

Various references have been received from trade and industry seeking clarification whether the

GST is leviable on Director's remuneration paid by companies to their directors. Doubts have been raised as to whether the remuneration paid by companies to their directors falls under the ambit of entry in Schedule III of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act) i.e. "services by an employee to the employer in the course of or in relation to his employment" or whether the same are liable to be taxed in terms of notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017 (entry no.6).

2. The issue of remuneration to directors has been examined under following two different categories:

- (i) leviability of GST on remuneration paid by companies to the independent directors defined in terms of section 149(6) of the Companies Act, 2013 or those directors who are not the employees of the said company; and
- (ii) leviability of GST on remuneration paid by companies to the whole-time directors including managing director who are employees of the said company.

3. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies the issue as below:

Leviability of GST on remuneration paid by companies to the independent directors or those directors who are not the employee of the said company

4.1 The primary issue to be decided is whether or not a "Director" is an employee of the company. In this regard, from the perusal of the relevant provisions of the Companies Act, 2013, it can be inferred that:

- a. the definition of a whole time-director under section 2(94) of the Companies Act, 2013 is an inclusive definition, and thus he **may be a person who is not an employee of the company**.
- b. the definition of "independent directors" under section 149(6) of the Companies Act, 2013, read with Rule 12 of Companies (Share Capital and Debentures) Rules, 2014 makes it amply clear that **such director should not have been an employee** or proprietor or a partner of the said company, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed in the said company.

4.2 Therefore, in respect of such directors who are not the employees of the said company, the services provided by them to the Company, in lieu of remuneration as the consideration for the said services, are clearly outside the scope of Schedule III of the CGST Act and are therefore taxable. In terms of entry at Sl. No. 6 of the Table annexed to notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017, the recipient of the said services i.e. the Company, is liable to discharge the applicable GST on it on reverse charge basis.

4.3 Accordingly, it is hereby clarified that the remuneration paid to such independent directors, or those directors, by whatever name called, who are not employees of the said company, is taxable in hands of the company, on reverse charge basis.

Leviability of GST on remuneration paid by companies to the directors, who are also an employee of the said company

5.1 Once, it has been ascertained whether a director, irrespective of name and designation, is an employee, it would be pertinent to examine whether all the activities performed by the director are in the course of employer-employee relation (i.e. a "contract of service") or is there any

element of “contract for service”. The issue has been deliberated by various courts and it has been held that a director who has also taken an employment in the company may be functioning in dual capacities, namely, one as a director of the company and the other on the basis of the contractual relationship of master and servant with the company, i.e. under a contract of service (employment) entered into with the company.

5.2 It is also pertinent to note that similar identification (to that in Para 5.1 above) and treatment of the Director’s remuneration is also present in the Income Tax Act, 1961 wherein the salaries paid to directors are subject to Tax Deducted at Source (‘TDS’) under Section 192 of the Income Tax Act, 1961 (‘IT Act’). However, in cases where the remuneration is in the nature of professional fees and not salary, the same is liable for deduction under Section 194 of the IT Act.

5.3. Accordingly, it is clarified that the part of Director’s remuneration which are declared as ‘Salaries’ in the books of a company and subjected to TDS under Section 192 of the IT Act, are not taxable being consideration for services by an employee to the employer in the course of or in relation to his employment in terms of Schedule III of the CGST Act, 2017.

5.4 It is further clarified that the part of employee Director’s remuneration which is declared separately other than ‘salaries’ in the Company’s accounts and subjected to TDS under Section 194J of the IT Act as Fees for professional or Technical Services shall be treated as consideration for providing services which are outside the scope of Schedule III of the CGST Act, and is therefore, taxable. Further, in terms of notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017, the recipient of the said services i.e. the Company, is liable to discharge the applicable GST on it on reverse charge basis

Circular no. 141/11/2020 – GST dated 24th June, 2020

Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) –Reg

Circular No. 136/06/2020-GST, dated 03.04.2020 was issued by the Board on the subject issue clarifying various issues relating to the measures announced by the Government providing relief to the taxpayers. The GST Council, in its 40th meeting held on 12.06.2020, recommended further relief to the taxpayers and accordingly, following notifications have been issued:

Sl. No.	Notification	Remarks
1.	Notification No. 51/2020- Central Tax, date 24.06.2020.	Seeks to provide relief to taxpayers by reducing the rate of interest from 18% per annum to 9% per annum for specified period.
2.	Notification No. 52/2020- Central Tax, dated 24.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing FORM GSTR-3B for specified period.
3.	Notification No. 53/2020-Central Tax, dated 24.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing FORM GSTR-1 for specified period

2. The above referred notifications have amended the parent notifications through which the relief from interest for late payment of GST and late fee for delay in furnishing of **FORM GSTR-3B / FORM GSTR-1** was provided for the tax periods of February, March and April, 2020. Accordingly, the clarifications issued vide Circular No. 136/06/2020-GST, dated 03.04.2020 stand modified to the extent as detailed in the succeeding paragraphs to incorporate the decisions of the 40th

meeting of the GST Council. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) clarifies the issues detailed below:

Manner of calculation of interest for taxpayers having aggregate turnover above Rs. 5 Cr.

3.1 Vide notification No.31/2020- Central Tax, dated 03.04.2020, a conditional lower rate of interest was provided for various class of registered persons for the tax period of February, March and April, 2020. The same was clarified through Circular No. 136/06/2020-GST, dated 03.04.2020 (para 3, sl. No. 3, 4 and 5). It was clarified that in case the return for the said months are not furnished on or before the date mentioned in the notification No.31/2020- Central Tax, dated 03.04.2020, interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed.

3.2 The Government, vide notification no 51/2020- Central Tax, dated 24.06.2020 has removed the said condition. Accordingly, a lower rate of interest of NIL for first 15 days after the due date of filing return in **FORM GSTR-3B** and @ 9% thereafter till 24.06.2020 is notified. **After the specified date, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.**

3.3 The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (due date of filing being **20.04.2020**) is as illustrated in the Table below:

S. No.	Date of filing GSTR-3B	No. of days of delay	Interest
1.	02.05.2020	12	Zero Interest
2.	20.05.2020	30	Zero interest for 15 days, thereafter interest rate @9% p.a. for 15 days
3.	20.06.2020	61	Zero interest for 15 days, thereafter interest rate @9% p.a. for 46 days
4.	24.06.2020	65	Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days
5.	30.06.2020	71	Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days and interest rate @ 18% p.a. for 6 days

Manner of calculation of interest for taxpayers having aggregate turnover below Rs. 5 Cr.

4.1 For the taxpayers having aggregate turnover below Rs. 5 Crore, notification No.31/2020- Central Tax, dated 03.04.2020 provided a conditional NIL rate of interest for the tax period of February, March and April, 2020. The Government, vide notification no 52/2020- Central Tax, dated 24.06.2020 provided the NIL rate of interest till specified dates in the said notification and 9% per annum thereafter till 30th September, 2020. Similar relaxation of reduced rate of interest has been provided for the tax period of May, June and July 2020 also for the said class of registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year. **The notification, thus, provides NIL rate of interest till specified dates and after the specified dates lower rate of 9% would apply till 30th September 2020. After 30th September, 2020, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.**

4.2 The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (for registered persons for whom the due date of filing was **22.04.2020**) and **June, 2020** (for registered persons for whom the due date of filing is **22.07.2020**) is as illustrated in the Table below:

S. No.	Tax period	Applicable rate of interest	Date of filing GSTR-3B	No. of days of delay	Interest
1	March, 2020	Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	22.06.2020	61	Zero interest
2			22.09.2020	153	Zero interest for 72 days, thereafter interest rate @9% p.a. for 81 days
3			22.10.2020	183	Zero interest for 72 days, thereafter interest rate @9% p.a. for 89 days and interest rate @18% p.a. for 22 days
4	June, 2020	Nil till the 23rd day of September, 2020, and 9 percent thereafter till the 30th day of September, 2020	28.08.2020	37	Zero interest
5			28.09.2020	68	Zero interest for 63 days, thereafter interest rate @9% p.a. for 5 days
6			28.10.2020	98	Zero interest for 63 days, thereafter interest rate @9% p.a. for 7 days and interest rate @18% p.a. for 28 days

Manner of calculation of late fee

5.1 Vide notification No. 32/2020- Central Tax, dated 03.04.2020, a conditional waiver of late fee was provided for the tax period of February, March and April, 2020, if the return in **FORM GSTR-3B** was filed by the date specified in the said notification. The same was clarified through Circular No. 136/06/2020-GST, dated 03.04.2020.

5.2 The Government, vide notification No. 52/2020- Central Tax, dated 24.06.2020 has provided the revised dates for conditional waiver of late fee for the months of February, March and April, 2020 and extended the same for the months of May, June and July, 2020 for the small taxpayers.

5.3 It is clarified that the waiver of late fee is conditional to filing the return of the said tax period by the dates specified in the said notification. **In case the returns in FORM GSTR3B for the said months are not furnished on or before the dates specified in the said notification, then late fee shall be payable from the due date of return, till the date on which the return is filed.**

ORDERS



ORDERS

Order no. 01/2020 – Central Tax dated 25th June, 2020

WHEREAS, sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) provides for cancellation of registration by proper officer in situations described in clauses (a) to (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the said Act provides for service of notice (opportunity of being heard); clauses (c) and (d) of said sub-section are as under: -

.....

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

.....;

AND WHEREAS, sub-section (1) of section 30 of the said Act provides for application for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order;

AND WHEREAS, sub-section (1) of section 107 of the said Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the said Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month;

AND WHEREAS, a large number of registrations have been cancelled under subsection (2) of section 29 of the said Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and the period of thirty days provided for application for revocation of cancellation order in sub-section (1) of section 30 of the said Act, the period for filing appeal under section (1) of section 107 of the said Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the said Act has elapsed; the registered persons whose registration have been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act are unable to get their cancellation of registration revoked despite having

fulfilled all the requirements for revocation of cancellation of registration; the said Act being a new Act, these taxpayers could not apply for revocation of cancellation within the specified time period of thirty days from the date of service of the cancellation order, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:-

1. Short title.- This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2020.-

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered:-

a) Date of service of the said cancellation order; or

b) 31st day of August, 2020



- 1 Where an e-way bill has been generated on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till _____.

A. 30th April, 2020	☐	B. 30th June, 2020	☐
C. 31st July, 2020	☐	D. 31st May, 2020	☐

- 2 A registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the _____, be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC)

A. 1st July, 2020 to 30th Sep, 2020	☐	B. 1st August, 2020 to 30th Sep, 2020	☐
C. 21st June, 2020 to 30th Sep, 2020	☐	D. 21st April, 2020 to 30th Sep, 2020	☐

- 3 Due Date of Form GSTR-6 for the month of May, 2020 is _____.

A. 31st July, 2020	☐	B. 30th September, 2020	☐
C. 30th June, 2020	☐	D. 31st August, 2020	☐

- 4 Where a notice has been issued for rejection of refund claim, in full or in part & where time limit for issuance of order falls during the period from 20th March, 2020 to 30th August, 2020, in such cases the time limit for issuance of said order shall be extended to __ after the receipt of reply of notice from the registered person or the 30th June, 2020, whichever is later

A. 15 days ☐	B. 20 days ☐	C. 30 days ☐	D. 7 days ☐
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- 5 Those persons whose principal place of business or place of business was in the erstwhile Union territory of Daman and Diu or in the erstwhile Union territory of Dadra and Nagar Haveli till the 26th January, 2020 & is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27th January, 2020 onwards, shall follow the special procedure till _____.

A. 31st August, 2020	☐	B. 31st July, 2020	☐
C. 30th September, 2020	☐	D. 31st October, 2020	☐

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

Motto

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