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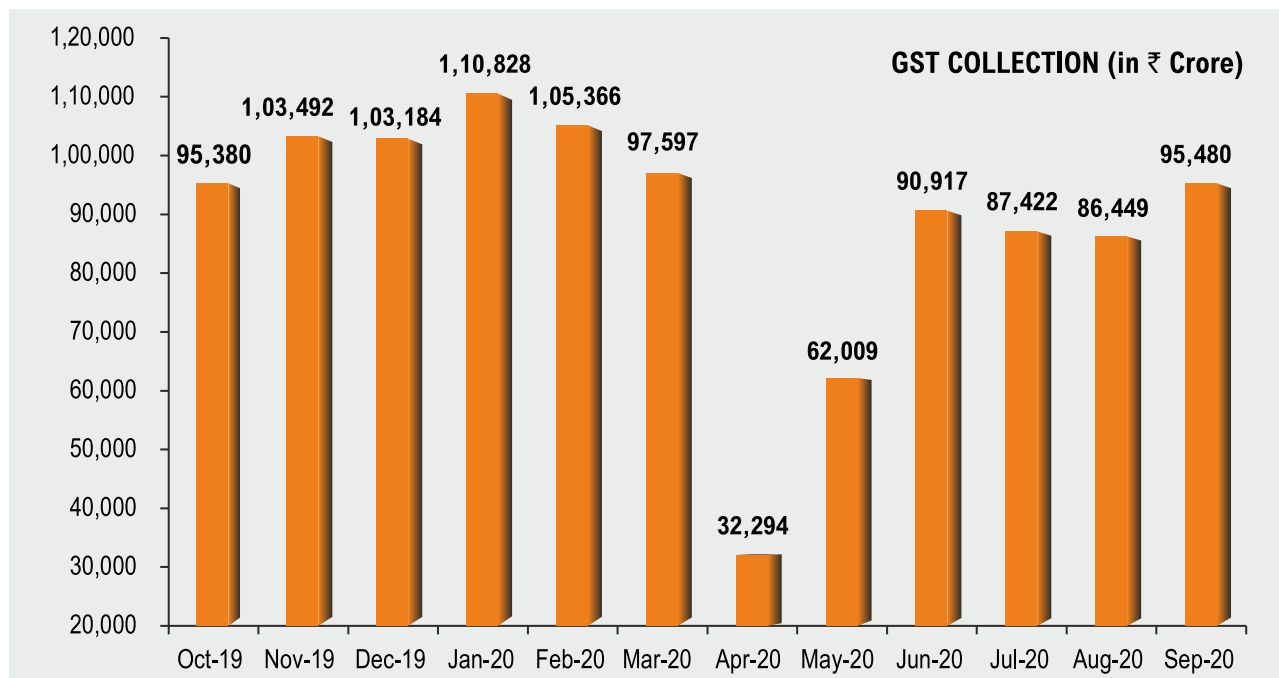
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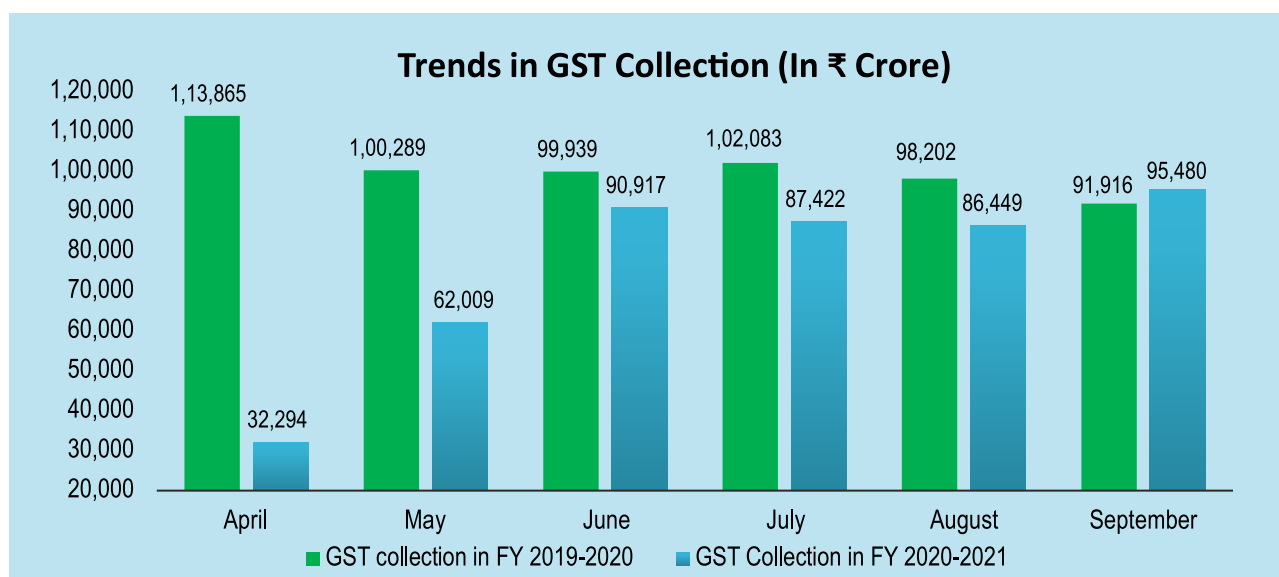
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection in the month of September, 2020 is ₹95,480 Crore.



TRENDS IN GST COLLECTION



Source: <https://www.pib.nic.in/PressReleaseDetailm.aspx?PRID=1660608>

BREAK-UP OF GST COLLECTION

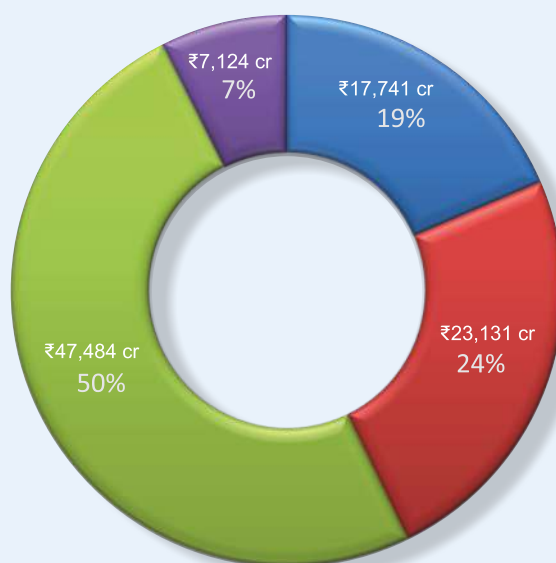
Out of total GST collection of ₹95,480 crore, in the month of September, 2020 CGST is ₹17,741 crore, SGST is ₹23,131 crore, IGST is ₹47,484 crore (including ₹22,442 crore collected on import of goods) and Cess is ₹7,124 crore (including ₹788 crore collected on import of goods).

The government has settled ₹21,260 crore to CGST and ₹16,997 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 September, 2020 is ₹39,001 crore for CGST and ₹40,128 crore for the SGST.

The revenues for the month are 4% higher than the GST revenues in the same month last year. During the month, the revenues from import of goods were 102% and the revenues from domestic transaction (including import of services) were 105 % of the revenues from these sources during the same month last year.

GST Collections in September, 2020

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



Source: <https://www.pib.nic.in/PressReleaseDetailm.aspx?PRID=1660608>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Sept-2020	11 th Oct, 2020	Turnover greater than ₹1.50 Crore or opted to file monthly Return
	Oct-2020	11 th Nov, 2020	
GSTR-1	July-Sep,2020	31 st Oct, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Sept-2020	20 th Oct, 2020, 22 nd Oct, 2020 & 24 th Oct, 2020	All registered persons are required to pay GST and file monthly GST Return
	Oct-2020	20 th Nov, 2020, 22 nd Nov, 2020 24 th Nov, 2020	
GSTR-4	2019-20	31 st Oct, 2020	All persons registered under Composition Scheme are required to file Annual Return
GSTR-5	Sept-2020	20 th Oct, 2020	Non-resident persons are required to pay GST and file monthly GST Return
	Oct-2020	20 th Nov, 2020	
GSTR-5A	Sept-2020	20 th Oct, 2020	Non-resident OIDAR services providers are required to file monthly GST Return
	Oct-2020	20 th Nov, 2020	
GSTR-6	Sept-2020	13 th Oct, 2020	Every Input Service Distributor (ISD Return) is required to file monthly GST Return
	Oct-2020	13 th Nov, 2020	
GSTR-7	Sept-2020	10 th Oct, 2020	Filed by person liable to deduct TDS
	Oct-2020	10 th Nov, 2020	
GSTR-8	Sept-2020	10 th Oct, 2020	Filed by E-Commerce Operators liable to deduct TCS
	Oct-2020	10 th Nov, 2020	
GSTR-9&GSTR-9C	2018-19	31 st Dec, 2020	Annual return & Reconciliation statement filed by regular taxpayer
CMP-08	July-Sep,2020	18 th Oct, 2020	Statement for payment of self- assessed tax
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

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

FILING NIL FORM CMP-08 STATEMENT THROUGH SMS ON GST PORTAL

1. A Composition taxpayer may now file NIL statement in Form GST CMP-08 for a quarter, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GST CMP-08 through SMS, the taxpayer must fulfil following conditions:
 - Taxpayer must be registered as composition taxable person (by filing Form GST REG-01) or the taxpayer might have opted for composition levy (by filing Form GST CMP-02).
 - Taxpayer must have filed all the applicable statement(s) in Form GST CMP-08 for the previous quarter(s).
 - Authorized signatory and his/ her phone number must be registered on the GST Portal.
 - There must not be any data in save stage, in online version of Form GST CMP-08, on the GST Portal.
3. NIL Form CMP-08 for a tax period must be filed by the taxpayer, if there is no:
 - outward supplies;
 - liability due to reverse charge (including import of services); and
 - other tax liability for the quarter, for which the statement is being filed.
4. Steps to file Nil Form GST CMP-08 through SMS are as below:
 - Send SMS to 14409 number to file Nil Form CMP-08 i.e. NIL space Return Type space GSTIN space Return Period
(For example : for NIL Filing for Tax Period Apr-Jun 2020: NIL C8 07AQDPP8277H8Z6 062020)
 - Send SMS again on the same number 14409 with Verification Code to confirm filing of Nil Form CMP-08
(For Example: If Verification Code received here is 324961: CNF space Return Type space Code - CNF C8 324961)
 - 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 GST CMP-08.
5. All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS.
6. The due date for filing of Form GST CMP-08 is 18th of the month following the quarter.

WITHDRAWAL OF EVC FACILITY EXTENDED TO COMPANIES FOR FILING GSTR-1 AND GSTR-3B

The facility to file GSTR-1 and GSTR-3B with the EVC in lieu of DSC extended to the registered person, who are also registered under the Companies Act, 2013, shall be withdrawn w.e.f. 1st November, 2020. However, the facility to file NIL returns through OTP verification, shall be continued for all types of registered persons in view of notification 58/2020- dated 1st July, 2020.

Source: <https://www.gst.gov.in/newsandupdates/read/408>



GST E-INVOICE/IRN SYSTEM- PART II

FREQUENTLY ASKED QUESTIONS

1. Can the supplier place their entity logo on e-invoice? Is this part of schema?

Elements of invoice which are internal to business, such as company logo etc. are not part of e-invoice schema.

After reporting invoice details to IRP and receipt of IRN, at the time of issuing invoice to receiver (e.g. generating as PDF and printing as paper copy or forwarding via e-mail etc.), any further customisation, i.e. insertion of company logo, additional text etc., can be made by respective ERP/billing/accounting software providers.

2. What is the maximum number of line items which can be reported in an invoice?

The limit is kept at 1000 presently. It will be enhanced based on requirement in future.

Taxpayers who are required to report more than 1000 line items may contact NIC (support.einv.api@gov.in) with few sample invoices having more than 1000 line items, so that necessary enablement can be made.

3. In the e-invoice schema, the amount under 'other charges (item level)' is not part of taxable value. However, some charges to be shown in invoice are leviable to GST. How to mention them?

Such other charges (taxable), e.g. freight, insurance, packing & forwarding charges, amortization charges etc. may be added as one more line item in the invoice.

4. In e-invoice schema, there is no placeholder for mentioning TCS (Tax Collected at Source) collected by suppliers under Income Tax Act, 1961.

At present, there is no separate placeholder for this field in schema and including it in schema will be examined in next round of revision.

However, as a work around, the field of "Other Charges (Invoice Level)" can be used to mention TCS where it doesn't form part of taxable value.

It may further be noted that INV-01 schema is only to report specified invoice particulars to IRP and once IRN is obtained from the portal, the business may add any other elements/ charges not relevant to e-invoice reporting, while issuing invoice finally to buyer.

5. In the current schema, there is no provision to report details of supplies not covered under GST, e.g. a hotel wants to give single invoice for a B2B supply where the supply includes food and beverages (leviable to GST) and Alcoholic beverages (outside GST).

For items outside GST levy, separate invoice may be given by such businesses.

6. The field "Differential Percentage" of tax rate is not available in schema, which is applicable on "Leasing of vehicles purchased and leased prior to July 1, 2017".

This is not relevant/applicable after 30.06.2020

7. In case of Credit Note and Debit Note, is there any validation w.r.t referred invoice number?

No linkage with invoice is built, in view of the amended provisions of GST.

8. Is Invoice number same as Invoice Reference Number (IRN)?

No. Invoice no. (e.g. ABC/1/2019-20) is assigned by supplier and is internal to business.

Its format can differ from business to business and also governed by relevant GST rules.

IRN, on other hand, is a unique reference number (hash) generated and returned by IRP, on successful registration of e-invoice.

9. How a typical IRN looks like?

IRN is a unique 64-character hash, e.g.

35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe

10. Can IRP reject a submitted invoice? On reporting invoice details to IRP, what validations will be performed on the portal?

Yes. IRP can reject an invoice.

IRP will check whether the invoice was already reported and existing in the GST System. (This validation is based on the combination of Supplier's GSTIN- Invoice Number- Type Of Document- Financial Year, which is also used for generation of IRN). In case the same invoice (document) has already been reported earlier, it will be rejected by IRP.

Certain other key validations will also be performed on portal. In case of failure, registration of invoice won't be successful, IRN won't be generated and invoice will be rejected along with relevant error codes. In case of rejection, error code will be generated which will give idea about reason for rejection.

11. On reporting invoice details, what will be returned by IRP? Will it return signed JSON or PDF or both?

IRP will return only the signed JSON. No PDF will be returned. On receipt of signed JSON, it is for the respective ERP or Accounting & Billing software system to generate PDF, if needed.

12. What is the indication for the supplier that IRP has registered the reported invoice?

Upon successful registration of invoice on IRP, it will return a signed e-invoice JSON to the supplier with IRN and QR Code.

13. Can I print an e-invoice?

Yes. Once the IRP returns the signed JSON, it can be converted into PDF and printed, if required.

14. Do I need to print IRN on the invoice?

No. It's optional. IRN is anyway embedded in the QR Code to be printed on invoice.

15. How will the QR Code be received?

The QR code will be part of signed JSON, returned by the IRP. It will be a string (not image), which the ERP/accounting/billing software shall read and convert into QR Code image for placing on the invoice.

16. Do I need to print QR Code on the invoice? If so, what shall be its size and location on the invoice copy?

Yes. The QR code (containing, inter alia, the IRN) which comes as part of signed JSON from IRP, shall be extracted and printed on the invoice.

However, printing of QR code on separate paper is not allowed.

While the printed QR code shall be clear enough to be readable by a QR Code reader, the size and its placing on invoice is upto the preference of the businesses.

17. While returning IRN, the IRP is also giving an “Acknowledgement No.” and “Date”. Whether this also need to be printed while issuing invoice?

No. There is no mandate to print these particulars on invoice. However, the seller can print the same.

The “Acknowledgement No.” and “Date” given by IRP are only for reference. Being a 15-digit number, the acknowledgement number will also come handy for printing e- invoice or for generating e-way bill (instead of keying in the 64-character long IRN).

18. If e-invoice is applicable and issued, am I supposed to issue copies of invoice in triplicate/duplicate?

Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate. This is clearly specified in Rule 48(6).

19. Will it be possible for invoices that are registered on IRP to be downloaded and saved on handheld devices?

It depends on the ERP/Accounting/Billing Software, providing you the service. The signed JSON can be stored on handheld devices also. This will be possible for the buyer and seller who are involved in the business transaction.

However, these will not be available for download from IRP or GST System as signed e- invoice later. Hence, it is advisable to properly store the signed e-invoice received from IRP.

20. How to verify an invoice is duly reported to IRP?

One can verify the authenticity or correctness of e-invoice by uploading the signed JSON file or Signed QR Code (string) into e-invoice system: einvoice1.gst.gov.in > Search > "[Verify Signed Invoice](#)

Alternatively, with “Verify QR Code” mobile app which may be downloaded from einvoice1.gst.gov.in > Help > Tools > [Verify QR Code App](#)

21. What data is embedded in QR Code?

The QR code will consist of the following key particulars of e-invoice:

- a. GSTIN of Supplier
- b. GSTIN of Recipient
- c. Invoice number, as given by Supplier
- d. Date of generation of invoice
- e. Invoice value (taxable value and gross tax)
- f. Number of line items
- g. HSN Code of main item (line item having highest taxable value)

h. Unique IRN (Invoice Reference Number/hash)

i. IRN Generation Date

22. What is dynamic QR Code? Does it has any relevance for B2B e-invoicing?

Notification No. **14/2020**-Central Tax dated 21st March, 2020 mandates entities with aggregate turnover > Rs. 500 crores in a FY to include QR code on their **B2C invoices**. It is also specified that a Dynamic Quick Response (QR) code made available to buyer through digital display (with payment cross-reference) shall be deemed to be having QR code.

The purpose of this Notification is to enable and encourage digital payments where buyer can scan the dynamic QR code and make payment from mobile wallet directly. Today, many shops have static QR code at the payment counter which is scanned by the buyer but the buyer has to enter the amount to be paid to the shop in the mobile payment App. The dynamic QR code, on the other hand, will have the payment details and thus 'scan and pay' in one go is possible.

This has no relevance or applicability to the e-invoicing in respect to B2B Supplies by notified class of taxpayers.

Below table summarises the differences between two notifications:

Notification No.		Notification 14/2020-Central Tax dated 21st March, 2020	Notifications 13/2020-Central Tax dated 21st March, 2020 & 61/2020 Dt. 30-7-2020
1	Type of transaction covered	Supplies made by a registered person to unregistered persons (<i>also called B2C supplies</i>)	Supplies made by a class of registered persons to other registered persons. (<i>also known as B2B supplies</i>)
2	Who is impacted?	Registered persons (GST taxpayers) having an aggregate turnover above Rs. 500 crore in a financial year	Registered persons (GST taxpayers) having an aggregate turnover above Rs. 500 crore in a financial year.
3	Notification highlights	Issuance of a QR Code on the invoice by above mentioned registered taxpayers for supplies made to unregistered persons. The QR Code is for the purpose of making payment by the unregistered person/Consumer to such registered person making the B2C supply, using UPI-based payment Apps by scanning the QR Code.	This notification refers to the provision of mandatory issuance of electronic invoice (commonly known as e-invoice) by a specific class of registered taxpayers for supplies made to registered persons. On the submission of the e-invoice on the invoice registration portal (known as IRP), the IRP would return a QR Code which will contain key details of the invoice like the sellers' and buyers' GSTIN, taxable value and tax amount, IRN, digital signature and dominant HSN of the invoice.
4	QR code to be made available by	QR Code will be generated by the seller himself either on the Point of Sale (PoS) machine or the Invoice issued.	QR Code would be generated by the IRP and returned against the e- invoice reported to IRP.
5	Purpose	To enable payment using UPI by a mobile application by scanning of this QR Code.	To verify that whether an invoice has been reported on the IRP or not and whether digital signature is intact or tampered with.

22. Is it possible to have more than one QR code on an invoice?

Yes. Apart from the QR code relating to IRN, the supplier is free to place any other QR Code which is required as per business needs or otherwise mandated by any other statutory requirement. In such cases, the QR Codes need to be marked clearly so that they can be distinguished easily.

23. On generation of IRN, will the IRP send or e-mail the e-invoice to the receiver?

No. IRP will not do this. Upon receiving signed JSON from the IRP, it is for the supplier to share the e-invoice (along with QR Code etc.) in agreed format to the receiver.

24. How will the supplier send the e-invoice to the receiver?

A suggested mechanism may be to exchange the PDF of the JSON received from IRP, (which includes signed QR code) as the best authenticated version of the e-invoice for business transactions.

However, a mechanism to enable system-to-system exchange of e-invoices through eco-system partners will be provided in due course.

25. Large taxpayers (for whom e-invoicing is compulsory) will be making supplies to small businesses (for whom e-invoicing is not mandatory). How these small businesses will get the invoice from those big suppliers?

In the same way as it is being done now. For example, the large taxpayers can convert the signed e-invoice JSON into PDF and share the copy by e-mail or send printed copy by post, courier etc.

However, a mechanism to enable system-to-system exchange of e-invoices will be made available in due course.

26. Can I amend details of a reported invoice for which IRN has already been generated?

Amendments are not possible on IRP. Any changes in the invoice details reported to IRP can be carried out on GST portal (while filing GSTR-1). In case GSTR-1 has already been filed, then using the mechanism of amendment as provided under GST.

However, these changes will be flagged to proper officer for information.

27. Can an IRN/invoice reported to IRP be cancelled?

Yes. The cancellation request can be triggered through 'Cancel API' within 24 hours from the time of reporting invoice to IRP.

However, if the connected e-way bill is active or verified by officer during transit, cancellation of IRN will not be permitted.

In case of cancellation of IRN, GSTR-1 also will be updated with such 'cancelled' status.

28. Can a cancelled e-invoice number be used again?

No. Once an IRN is cancelled, the concerned invoice number cannot be used again to generate another e-invoice/IRN. In case, it is used again then the same will be rejected by IRP when it is uploaded on IRP.

This is because IRN is a unique string based on Supplier's GSTIN, Document Number, Type of Document & Financial Year.

29. Can I partially cancel a reported invoice?

No. It has to be cancelled in toto. No partial cancellation of reported e-invoice allowed. Cancellation of invoices is governed by Accounting Standards and any other applicable rules/regulations.

30. With the introduction of e-invoicing, is e-way bill still compulsory?

Yes. While transporting goods, wherever the e-way bill is needed, the requirement continues to be mandatory.

31. Will the e-invoice details be pushed to GST System? Will they populate the return?

Yes. On successful reporting of invoice details to IRP, the invoice data (payload) including IRN, will be saved in GST System. The GST system will auto-populate them into GSTR-1 of the supplier and GSTR-2A of respective receivers.

With source marked as 'e-invoice', IRN and IRN date will also be shown in GSTR-1 and GSTR-2A.

32. Whether the e-way bill get auto-generated?

In case both Part-A and Part-B of e-way bill are provided in the e-invoice schema, the details will be used to generate e-way bill.

In case Part-B details are not provided at the time of reporting invoice to IRP, the same will have to be provided by the user through 'e-way bill' tab in IRP log in or e-Way Bill Portal, so as to generate e-way bill.

33. Where e-invoice API integration specifications be found?

They can be viewed at <https://einv-apisandbox.nic.in/>

34. Who is an “Application Service Provider”? How can one become an ASP?

ASPs are software service providers who route GST data of their clients to GST System through GSPs (GST Suvidha Providers).

There is no empanelment for ASP. The software company needs to tie-up with a GSP to push data of its clients to GST System or download data of its clients from GST System.

As far as IRP is concerned, no separate category of GSP/ASP will be created for access to IRP.

35. Will NIC provide new APIs for e-way bill?

No. E-way bill system will continue to function as it is. No new APIs for e-way bill are required to be published.

Source: <https://www.gstn.org.in/assets/mainDashboard/Pdf/GST%20e-invoice%20System%20-%20FAQs.pdf>

NOTIFICATIONS

Notification no. 73/2020- Central Tax dated 1st October, 2020

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-73-central-tax-english-2020.pdf>

Notification no. 74/2020- Central Tax dated 15th October, 2020

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13th January, 2021
2	January, 2021 to March, 2021	13th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english-2020.pdf>

Notification no. 75/2020- Central Tax dated 15th October, 2020

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with, section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time-limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time-limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-75-central-tax-english-2020.pdf>

Notification no. 76/2020- Central Tax dated 15th October, 2020

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), 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 specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to 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 months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that, for taxpayers having an aggregate turnover of up to 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 months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per **FORM GSTR-3B**. – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount

payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-76-central-tax-english-2020.pdf>

Notification no. 77/2020- Central Tax dated 15th October, 2020

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance, (Department of Revenue), No. 47/2019 – Central Tax dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 770(E), dated the 9th October, 2019, namely: -

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-77-central-tax-english-2020.pdf>

Notification no. 78/2020- Central Tax dated 15th October, 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, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

Sl. No.	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1	Up to rupees five crores	4
2	More than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-78-central-tax-english-2020.pdf>

Notification no. 79/2020- Central Tax dated 15th October, 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 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 (Twelfth 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 46, for the first proviso, the following proviso shall be substituted, namely: -

“Provided that the Board may, on the recommendations of the Council, by notification, specify-

- i. the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- ii. a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- iii. the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services.”.

3. In the said rules, for rule 67A, the following rule shall be substituted, namely: -

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.”.

4. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -

“Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

5. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of

outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”.

6. In the said rules, in rule 142, in sub-rule (1A), -

(i) for the words “proper officer shall”, the words “proper officer may” shall be substituted;

(ii) for the words “shall communicate”, the word “communicate” shall be substituted.

7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.

8. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely:

“FORM GSTR-2A

[See rule 60(1)]

Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

Year				
Month				

1.	GSTIN																			
2.	(a)	Legal name of the registered person																		
	(b)	Trade name, if any																		

PART A

(Amount in Rs. all Tables)

3. Inward supplies received from a registered person including supplies attracting reverse charge

GSTIN of supplier	Trade/ Legal name	Invoice details				Rate (%)	Tax able value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GSTR - 1/5 period	GSTR - 1/5 filing date	GSTR - 3B filing status (Yes/ No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	Type	Date	Value			Integrated tax	Central tax	State /UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Details of original Document		Revised details						Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GS-TR - 1/5 period	GS-TR - 1/5 filing date	GSTR - 3B filing status (Yes/ No)	Amendment made, if any (GST-IN, Others)	Tax period of original record	Effective date of cancellation, if any
No.	Date	GST-IN	Trade / Legal name	No.	Type	Date	Value			Integrated tax	Central tax	State/ UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Debit / Credit notes received during current tax period

GST-IN of supplier	Trade / Legal name	Credit / Debit Note Details					Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/ UT)	Supply attracting reverse charge (Y/N)	GS-TR - 1/5 period	GS-TR - 1/5 filing date	GSTR - 3B filing status (Yes/ No)	Amendment made, if any (GST-IN, Others)	Tax period in which amended	Effective date of cancellation, if any
		GST-IN	Trade / Legal name	No.	Type	Date			Integrated tax	Central tax	State / UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document			Revised details							Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State / UT)	Supply attracting reverse charge (Y/N)	GS-TR - 1/5 period	GS-TR - 1/5 filing date	GSTR3B filing status (Yes/ No)	Amendment made, if any (GST-IN, Others)	Tax period of original record	Effective date of cancellation, if any
Type	No.	Date	GST-IN of Supplier	Trade / Legal name	No.	Note Type	Note supply type	Date	Value			Integrated tax	Central tax	State / UT tax	Cess								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

PART B

7. ISD credit received

GST- IN of ISD	Trade/ Legal name	ISD document details		ISD invoice details (for ISD credit note only)			ITC amount involved				GSTR-6 Period	GSTR- 6 filing date	Amend- ment made, if any	Tax Period in which amend- ed	ITC Eligibi- lity
		Type	No.	Date	No.	Date	Integ- rated tax	Cent- ral tax	State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

Original ISD Document Details			Revised details						Original ISD invoice details (for ISD credit note only)		ITC amount involved				ISD GSTR-6 Period	ISD GSTR-6 filing date	Amend- ment made	Tax period of origi- nal record	ITC Eligibi- lity
Type	No.	Date	GST- IN of ISD	Trade / Leg- al name	Type	No.	Date	No.	Date	Integ- rated Tax	Cent- ral Tax	State / UT Tax	Cess						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	

PART C

9. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor/ GSTIN of E-Commerce Operator	Deductor Name / E- Commerce Operator Name	Tax period of GSTR-7 / GSTR-8 (Original / Amended)	Amount received / Gross value (Original/ Revised)	Value of supplies returned	Net amount liable for TCS	Amount (Original / Revised)		
						Integrated tax	Central tax	State /UT tax
1	2	3	4	5	6	7	8	9
9A. TDS								
9B. TCS								

PART- D

10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. ISD – Input Service Distributor

2. **Important Advisory:** FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR- 1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.

3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

4. Table wise instructions:

Table No. and Heading	Instructions
<p style="text-align: center;">3</p> <p>Inward supplies received from a registered person including supplies attracting reverse charge</p>	<ul style="list-style-type: none"> i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5. ii. Invoice type : <ul style="list-style-type: none"> a. R- Regular (Other than SEZ supplies and Deemed exports) b. SEZWP- SEZ supplies with payment of tax c. SEZWOP- SEZ supplies without payment of tax d. DE- Deemed exports e. CBW - Intra-State supplies attracting IGST iii. For every invoice, the period and date of FORM GSTR- 1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient. iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided. v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019. vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.
<p style="text-align: center;">4</p> <p>Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)</p>	<ul style="list-style-type: none"> i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/ filed by your suppliers in their FORM GSTR-1 and 5. ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10th November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.

Table No. and Heading	Instructions
<p style="text-align: center;">5</p> <p>Debit / Credit notes received during current tax period</p>	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> o Credit Note o Debit Note <p>iv. Note supply type:</p> <ul style="list-style-type: none"> o R- Regular (Other than SEZ supplies and Deemed exports) o SEZWP- SEZ supplies with payment of tax o SEZWOP- SEZ supplies without payment of tax o DE- Deemed exports o CBW - Intra-State supplies attracting IGST <p>v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10th November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5th March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.</p> <p>The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>
<p style="text-align: center;">6</p> <p>Amendment to Debit/Credit notes (Amendment to 5)</p>	<p>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. Tax period in which the note was reported originally will also be provided.</p>

Table No. and Heading	Instructions
7 ISD credit received	i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6. ii. Document Type : o ISD Invoice o ISD Credit Note iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided. v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided. vi. The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit received	i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period.. ii. A separate facility will be provided on the common portal to accept/reject TDS and TCS credit.
10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iii. The table also provides if the Bill of entry was amended. iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

9. In the said rules, in FORM GSTR-5, -

(i). in the table, -

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

“(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.”;

(a) in serial number 10, -

in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

(B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

"10C. On account of inward supplies liable to reverse charge					
					”.

(ii) in the instructions, -

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

“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

- (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
- (ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
- (iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”;

(b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: -

“10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

10. In the said rules, in FORM GSTR-5A, -

(I) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

“4(a)ARN:

4(b) Date of ARN:”;

(ii) for serial number 6, the following shall be substituted, namely: -

“6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1	Interest			
2	Others			
	Total			

(iii). for serial number 7, the following shall be substituted, namely: -

“7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Cess		Integrated tax	Cess
1	2	3	4	5	6	7
1	Tax Liability (based on Table 5 & 5A)					
2	Interest (based on Table 6)					
3	Others (based on Table 6)					

11. In the said rules, in FORM GSTR-9, -

(i) in the Table, -

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

“ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period”;

(b) against Pt. V, for the heading, the following heading shall be substituted, namely:-

“Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”;

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

“2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”

(b) in paragraph 4, -

(A) after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted;

(B) in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

- (c) in paragraph 5, in the Table, in second column, -
- (A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -
- “For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;
- (B) against serial number 6C and serial number 6D, -
- (I) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely: -
- “For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;
- (ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -
- “For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;
- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.;
- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -
- “For FY 2019-20, it may be noted that the details from **FORM GSTR- 2A** generated as on the 1st November, 2020 shall be auto-populated in this table.”;
- (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-
- “Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.”;

(d) in paragraph 7, –

(A) after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely: -

“For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.”;

(B) in the Table, in second column, -

(I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.”;

(II) against serial number 12, -

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: -

“For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.”;

(2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(III) against serial number 13, –

(1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: -

“For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.”;

(2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018- 19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(e) in paragraph 8, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

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

(I) in paragraph 4, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(ii) in paragraph 6, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters “(accumulated ITC)”, shall be omitted.

14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

15. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

“Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						

20. In the said rules, in FORM GST DRC-24, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State/UT tax						
Integrated tax						
Cess						

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
1	2	3	4	5	6	7
Central tax						
State/UT tax						
Integrated tax						
Cess						

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf>

Notification no. 06/2020- Integrated Tax dated 15th October, 2020

In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, read with notification No. 4/2017-Integrated Tax, dated the 28th June, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.5/2017 – 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. 697(E), dated the 28th June, 2017, namely:–

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

Table

Serial No.	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1	Up to rupees five crores	4
2	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-6-2020-igst-english.pdf>

Notification no. 05/2020- Central Tax (Rate) dated 16th October, 2020

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following shall be inserted, namely:-

“19C	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	NIL	NIL.”
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Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-2020-cgst-rate-english.pdf>

Notification no. 05/2020- Integrated Tax (Rate) dated 16th October, 2020

In exercise of the powers conferred by sub-sections (3) and (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after serial number 20B and the entries relating thereto, the following shall be inserted, namely:-

“20C	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	NIL	NIL.”
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Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-2020-igst-rate-english.pdf>

Notification no. 05/2020- Union Territory Tax (Rate) dated 16th October, 2020

In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following shall be inserted, namely:-

“19C	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	NIL	NIL.”
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Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-2020-utgst-rate-english.pdf>

Notification no. 80/2020- Central Tax dated 28th October, 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), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, 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. 41/2020 – 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. 275(E), dated the 5th May, 2020, namely:-

In the said notification, for the figures, letters and word “**31st October, 2020**”, the figures, letters and word “**31st December, 2020**” shall be substituted.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-80-central-tax-english-2020.pdf>

CIRCULARS

Circular No. 142/12/2020- GST dated 9th October, 2020

Clarification relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017 for the months of February, 2020 to August, 2020 – reg.

Vide Circular No. 123/42/2019 – GST dated 11th November, 2019, various issues relating to implementation of sub-rule (4) of rule 36 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) relating to availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act) were clarified.

2. Keeping the situation prevailing in view of measures taken to contain the spread of COVID-19 pandemic, vide notification No. 30/2020-CT, dated 03.04.2020, it had been prescribed that the condition made under sub-rule (4) of rule 36 of the CGST Rules shall apply cumulatively for the tax period February, March, April, May, June, July and August, 2020 and that the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months.

3. To ensure uniformity in the implementation of the said provisions across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies certain issues in succeeding paragraphs.

3.1 **It is re-iterated that the clarifications issued earlier vide Circular No. 123/42/2019 – GST dated 11.11.2019 shall still remain applicable, except for the cumulative application as prescribed in proviso to sub-rule (4) of rule 36 of the CGST Rules.** Accordingly, all the taxpayers are advised to ascertain the details of invoices uploaded by their suppliers under subsection (1) of section 37 of the CGST Act for the periods of February, March, April, May, June, July and August, 2020, till the due date of furnishing of the statement in FORM GSTR-1 for the month of September, 2020 as reflected in GSTR-2As.

3.2 Taxpayers shall reconcile the ITC availed in their **FORM GSTR-3Bs** for the period February, 2020 to August, 2020 with the details of invoices uploaded by their suppliers of the said months, till the due date of furnishing **FORM GSTR-1** for the month of September, 2020. The cumulative amount of ITC availed for the said months in **FORM GSTR-3B** should not exceed 110% of the cumulative value of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37 of the CGST Act, till the due date of furnishing of the statements in **FORM GSTR-1** for the month of September, 2020.

3.3 It may be noted that availability of 110% of the cumulative value of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37 of the CGST Act does not mean that the total credit can exceed the tax

amount as reflected in the total invoices for the supplies received by the taxpayer i.e. the maximum credit available in terms of provisions of section 16 of the CGST Act.

3.4 The excess ITC availed arising out of reconciliation during this period, if any, shall be required to be reversed in Table 4(B)(2) of **FORM GSTR-3B**, for the month of September, 2020. Failure to reverse such excess availed ITC on account of cumulative application of sub-rule (4) of rule 36 of the CGST Rules would be treated as avilment of ineligible ITC during the month of September, 2020.

4. The manner of cumulative reconciliation for the said months in terms of proviso to sub-rule (4) of rule 36 of the CGST Rules is explained by way of illustration, in a tabulated form, below.

Table 1

Tax period	Eligible ITC as per the provisions of Chapter V of the CGST Act and the rules made thereunder, except rule 36(4)	ITC availed by the taxpayer (recipient) in GSTR-3B of the respective months	Invoices on which ITC is eligible and uploaded by the suppliers till due date of FORM GSTR-1 for the tax period of September, 2020	Effect of cumulative application of rule 36(4) on availability of ITC.
Feb, 2020	300	300	270	Maximum eligible ITC in terms of rule 36 (4) is 2450 + [10% of 2450] =2695. Taxpayer had availed ITC of 2750. Therefore, ITC of 55 [2750-2695] would be required to be reversed as mentioned in para 3.4. above.
March, 2020	400	400	380	
April, 2020	500	500	450	
May, 2020	350	350	320	
June, 2020	450	450	400	
July, 2020	550	550	480	
August, 2020	200	200	150	
TOTAL	2750	2750	2450	
ITC Reversal required to the extent of 55				
September, 2020	500	385	350	10% Rule shall apply independently for September, 2020
In the FORM GSTR-3B for the month of September, 2020, the tax payer shall avail ITC of 385 under Table 4(A) and would reverse ITC of 55 under Table 4(B)(2)				

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_142_11_2020.pdf

GST QUIZ

1	Maximum number of line items which can be reported in an invoice are _____.	A. 500 B. 250 C. 1,000 D. 750						
2	Due date of furnishing quarterly GSTR-1 by quarterly taxpayers has been revised to _____ of the month succeeding the quarter.	A. 10th B. 11th C. 12th D. 13th						
3	Due date of FORM GSTR-9/9C for Financial year 2018-19 to be extended to _____.	A. 31st October, 2020 B. 31st December, 2020 C. 30th November, 2020 D. 31st January, 2020						
4	Revised guidelines for quoting HSN / SAC Codes on invoices w.e.f. 01.04.2021 are as under:- <table border="1" data-bbox="231 1131 1029 1366"> <thead> <tr> <th>Taxpayers</th> <th>HSN Code</th> </tr> </thead> <tbody> <tr> <td>Taxpayers having turnover of upto Rs. 5 Crores</td> <td>_____</td> </tr> <tr> <td>Taxpayers having turnover of more than Rs. 5 Crores</td> <td>_____</td> </tr> </tbody> </table>	Taxpayers	HSN Code	Taxpayers having turnover of upto Rs. 5 Crores	_____	Taxpayers having turnover of more than Rs. 5 Crores	_____	A. 4 Digit HSN/ 6 Digit HSN B. 2 Digit HSN/ 4 Digit HSN C. 4 Digit HSN/ 8 Digit HSN D. 2 Digit HSN/ 6 Digit HSN
Taxpayers	HSN Code							
Taxpayers having turnover of upto Rs. 5 Crores	_____							
Taxpayers having turnover of more than Rs. 5 Crores	_____							

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

Motto

सत्यं वद। धर्मं चर।

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