



Newsletter

September, 2020 | Volume - 38



**THE INSTITUTE OF
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)

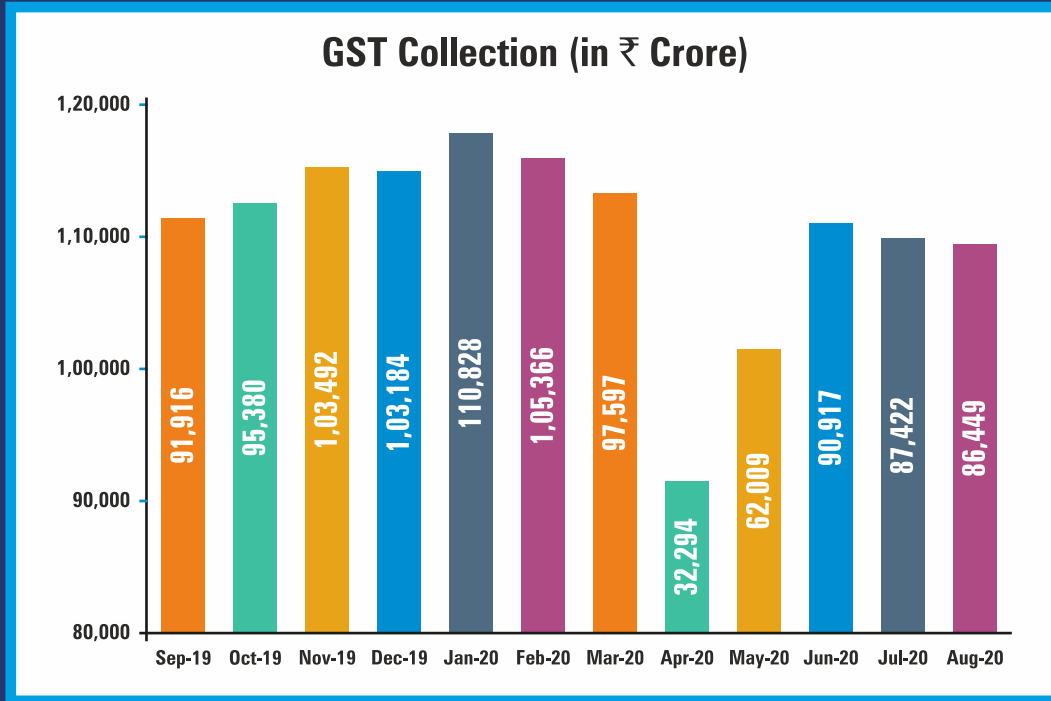
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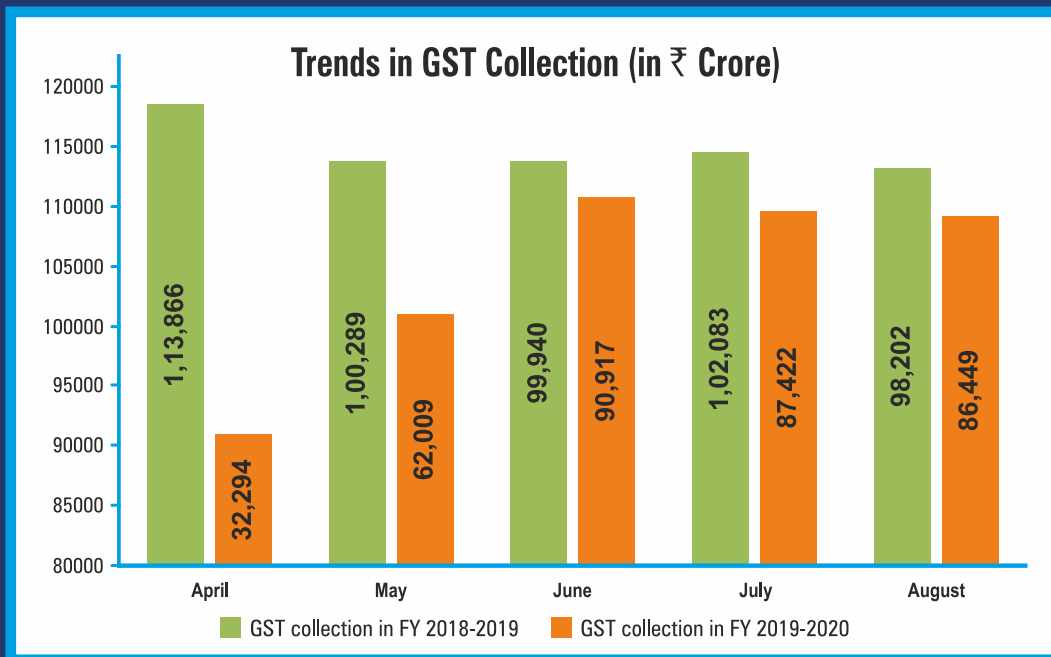
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection in the month of August, 2020 is ₹86,449 Crore.



TRENDS IN GST COLLECTION



Source: <https://pib.gov.in/PressReleaseframePage.aspx?PRID=1650411#:~:text=The%20gross%20GST%20revenue%20collected,21%2C064%20crore%2C%20IGST%20is%20Rs.>

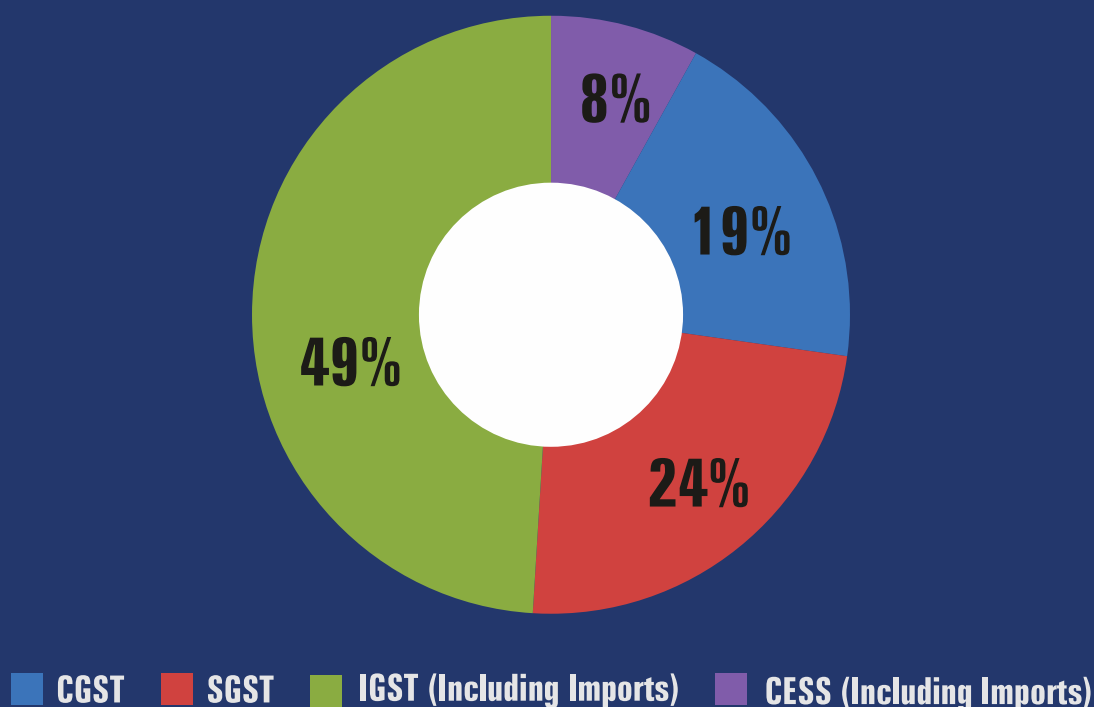
BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹86,449 crore, in the month of **August, 2020** CGST is ₹15,906 crore, SGST is ₹21,064 crore, IGST is ₹42,264 crore (including ₹19,179 crore collected on import of goods) and Cess is ₹7,215 crore (including ₹673 crore collected on import of goods).

The government has settled ₹18,216 crore to CGST and ₹14,650 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 **August, 2020** is ₹34,122 crore for CGST and ₹35,714 crore for the SGST.

The revenues for the month are 88% of the GST revenues in the same month last year. During the month, the revenues from import of goods were 77% and the revenues from domestic transaction (including import of services) were 92% of the revenues from these sources during the same month last year. It may also be noted that the taxpayers with turnover less than ₹5 crore continue to enjoy relaxation in filing of returns till September 2020.

GST Collections in August, 2020



Source: <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1650411#:~:text=The%20gross%20GST%20revenue%20collected,21%2C064%20crore%2C%20IGST%20is%20Rs.>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	August-2020	11 th Sept, 2020	Turnover greater than ₹1.50 Crore or opted to file monthly Return
GSTR-1	July-Sept, 2020	31 st Oct, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	August-2020	20 th Sept, 2020, 1 st Oct, 2020 & 3 rd Oct, 2020	All registered Persons required to pay GST and file Monthly GST Return
GSTR-4	2019-20	31 st Oct, 2020	All registered Persons registered under Composition scheme required to file Annual Return
GSTR-5	August-2020	20 th Sept, 2020	For non-resident persons required to pay GST and file Monthly GST Return
GSTR-5A	August-2020	20 th Sept, 2020	Non-resident OIDAR services providers required to file Monthly GST Return
GSTR-6	August-2020	13 th Sept, 2020	Every Input Service Distributor (ISD Return)
GSTR-7	August-2020	10 th Sept, 2020	Filed by person liable to deduct TDS
GSTR-8	August-2020	10 th Sept, 2020	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9 & GSTR-9C	2018-19	31 st October, 2020	Annual Returns Filed by Regular Taxpayer & Reconciliation statement & Certification
CMP-08	July-Sept, 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>

NEW FUNCTIONALITIES MADE AVAILABLE FOR TCS AND COMPOSITION TAXPAYERS

1. Provision to make amendment, multiple times, in Table 4 of Form GSTR-8

- Earlier, if no action was taken on TCS details, auto-populated in TDS/TCS credit form, by the supplier or if the same were rejected by them in the said form, the TCS (e-commerce operators) could amend the details only once.
- Based on requests received from stakeholders, the restriction of amending the transaction details only once, in the table 4 (i.e. amendment table) of Form GSTR-8, has now been removed.
- Thus, details of table 4 (i.e. amendment table) of Form GSTR-8, can now be amended multiple times, by e-commerce operators liable to collect tax at source under section 52, while filing their Form GSTR-8.

2. TCS facility extended to composition taxpayers

- The taxpayers under composition scheme, who are permitted to make supplies through E-Commerce Operators, e.g. Restaurant Services, will now be able to view and take necessary actions in their TDS/TCS credit received form.
- E-commerce operators would now be able to add GSTIN of such composition suppliers, in their Form GSTR-8 and file the Form.
- The amount of tax collected at source, reported by E Commerce Operators in their Form GSTR-8, will now be populated to 'TDS /TCS credit received' form of respective composition taxpayers.
- The amount so reported by e-commerce operators will now be available to respective composition taxpayers, for accepting or rejecting the same, in their 'TDS and TCS credit received' form.
 - For accepted transactions, the amount would be credited to cash ledger of composition taxpayers, after successful filing of 'TDS/ TCS Credit received' form.
 - For rejected transactions, the amount would be shown to e-commerce operators for correction.

SYSTEM COMPUTED VALUES OF GSTR-1 STATEMENT (MONTHLY FILERS), MADE AVAILABLE IN FORM GSTR-3B, AS PDF STATEMENT

1. A pdf statement has been made available to taxpayers, filing monthly GSTR-1 statement, with system computed values of Table 3 of Form GSTR-3B. This PDF will be prepared on the basis of the values reported by them, in their GSTR-1 statement, for the said tax period.
Note: This facility will also be provided to quarterly GSTR-1 filers in due course of time.
2. This PDF will be available on their GSTR-3B dashboard, from tax period of August 2020 onwards, containing the information of GSTR-1 filed by them on or after 4th September 2020. This will make filing of their Form GSTR-3B easier for them.
3. This facility is provided to all taxpayers registered as a Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.
4. **Tables of Form GSTR 3B will be Auto-Drafted in pdf statement:** Following Tables of Form GSTR-3B will be auto drafted, on basis of values reported in GSTR-1 statement, for the said period:
 - 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted)
 - 3.1(b) - Outward taxable supplies (zero rated)
 - 3.1(c) - Other outward supplies (Nil rated, exempted)
 - 3.1(e) - Non-GST outward supplies
 - 3.2 - Supplies made to un-registered persons
 - 3.2 - Supplies made to composition taxable persons
 - 3.2 – Supplies made to UIN holders
5. In this, following points may be noted:
 - In case, any of the above values is negative as per GSTR-1 statement, those figures would be mentioned as Zero in the auto-drafted PDF and will not be carried forward to next period.
 - Turnover & tax are computed after taking into account credit notes, debit notes, amendments and advances, if any.
 - Only filed GSTR-1 statements are considered for auto-population of the values in Form GSTR-3B.
6. This PDF is only for assistance of taxpayers to get the auto drafted values of Table 3 of their Form GSTR 3B (as per their filed GSTR 1 statement). Taxpayers, however, are required to verify & file their Form GSTR-3B, with correct values.

GST E-INVOICE/IRN SYSTEM- PART I

Frequently Asked Questions

1. What is 'e-invoicing'?

As per Rule 48(4) of CGST Rules, notified class of registered persons have to prepare invoice by uploading specified particulars of invoice (in FORM GST INV-01) on Invoice Registration Portal (IRP) and obtain an Invoice Reference Number (IRN).

After following above 'e-invoicing' process, the invoice copy containing inter alia, the IRN (with QR Code) issued by the notified supplier to buyer is commonly referred to as 'e-invoice' in GST.

Because of the standard e-invoice schema (INV-01), 'e-invoicing' facilitates exchange of the invoice document (structured invoice data) between a supplier and a buyer in an integrated electronic format.

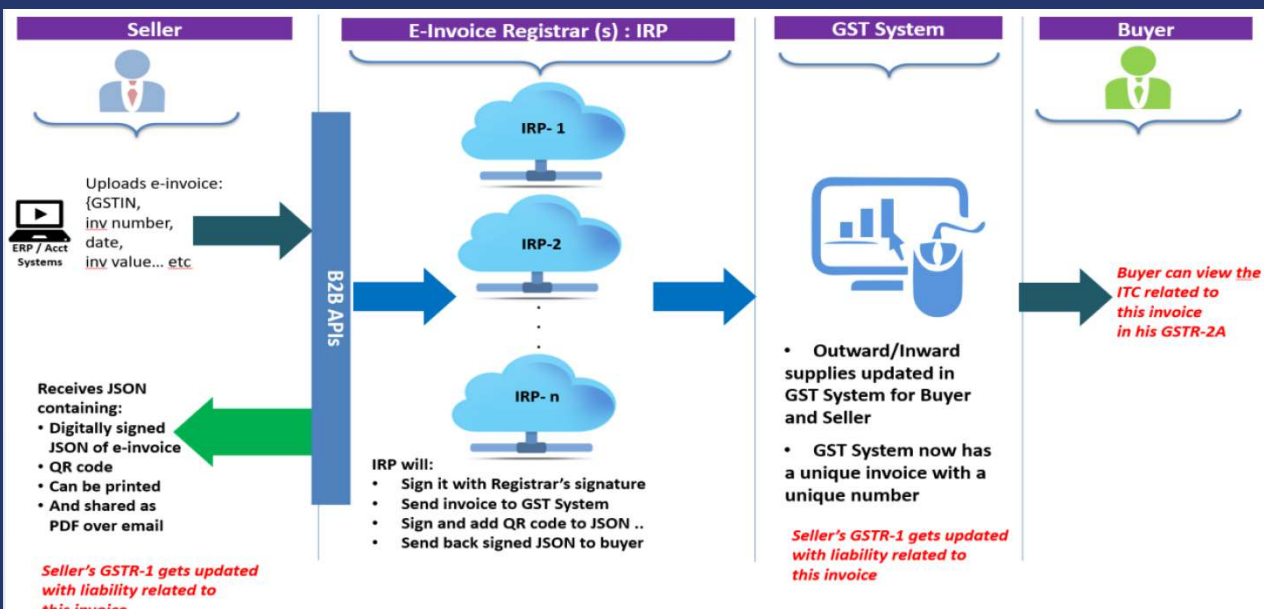
Please note that 'e-invoice' in 'e-invoicing' doesn't mean generation of invoice by a Government portal.

2. How is 'e-invoicing' different from present system?

There is no much difference indeed.

Registered persons will continue to create their GST invoices on their own Accounting/Billing/ERP Systems. These invoices will now be reported to 'Invoice Registration Portal (IRP)'. On reporting, IRP returns the e-invoice with a unique 'Invoice Reference Number (IRN)' after digitally signing the e-invoice and adding a QR Code. Then, the invoice can be issued to the receiver (along with QR Code).

A GST invoice will be valid only with a valid IRN.



3. For which businesses, e-invoicing is mandatory?

Presently, it is mandated for registered persons whose aggregate turnover (based on PAN) in a financial year is more than ₹500 Crores.

4. From which date, e-invoicing is mandatory for the notified classes of taxpayers?

As per latest notification, e-invoicing will be mandatory w.e.f. **1st October, 2020**, for notified classes of registered persons (those having aggregate annual turnover at PAN level more than ₹500 Crores).

5. What are the legal provisions governing e -invoice?

Below notifications were issued on e-invoice:

Notification No.	Key Contents
68/2019 Dt. 13-12-2019	<ul style="list-style-type: none">Central Goods and Services Tax (Eighth Amendment) RulesInserted below new sub-rules in Rule 48 of CGST Rules, 2017: <p>(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and EE-subject to such conditions and restrictions as may be specified in the notification.</p><p>(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.</p><p>(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).</p>
69/2019 Dt. 13-12-2019	Notified 10 Common Goods and Services Tax Electronic Portals for the purpose of preparation of invoice in terms of rule 48 (4)
70/2019 Dt. 13-12-2019	Notified registered person, whose aggregate turnover in a financial year exceeds one hundred

	<p>crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person; notification to come into force from the 1st day of April, 2020</p> <p>(This notification superseded by 13 of 2020 Dt. 21-3-2020)</p>
2/2020 Dt. 1-1-2020	Substituted Form GST INV-1 as e-invoice schema (Schema further amended vide Notification 60/2020 Dt. 30-7-2020)
13/2020 Dt. 21-3-2020 (in supersession of 70/2019 Dt. 13-12-2019)	<ul style="list-style-type: none"> e-invoicing to start from the 1st October, 2020; Notifies registered persons, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds Rs. 100 Cr., as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of CGCT Rules, 2017, in respect of supply of goods or services or both to a registered person. (Further amended by 61/2020 Dt. 30-7-2020)
60/2020 Dt. 30-7-2020	<ul style="list-style-type: none"> Central Goods and Services Tax (Ninth Amendment) Rules, 2020 New form substituted for GST INV-01 (i.e. notified revised Schema/format for e-invoice)
61/2020 Dt. 30-7-2020	<ul style="list-style-type: none"> Amended notification 13/2020 Dt. 21-3-2020 Special Economic Zone units also excluded from e-invoicing mandate Aggregate Turnover of registered persons (required to prepare invoice in terms of Rule 48(4)) enhanced to ₹500 Cr.

6. What are the advantages of e-invoice for businesses?

e-invoice has many advantages for businesses such as Auto-reporting of invoices into GST return, auto-generation of e-way bill (where required).

e-invoicing will also facilitate standardisation and inter-operability leading to reduction of disputes among transacting parties, improve payment cycles, reduction of processing costs and thereby greatly improving overall business efficiency.

7. What businesses need to do, to be e-invoice ready?

Businesses will continue to issue invoices as they are doing now. Necessary changes on account of e-invoicing requirement (i.e. to enable reporting of invoices to IRP and obtain IRN), will be made by ERP/Accounting and Billing Software providers in their respective software. They need to get the updated version having this facility.

8. Is an invoice/CDN/DBN (required to be reported to IRP by notified person), valid without IRN?

As per Rule 48(4), notified person has to prepare invoice by uploading specified particulars in FORM GST INV-01 on Invoice Registration Portal and after obtaining Invoice Reference Number (IRN).

As per Rule 48(5), any invoice issued by a notified person in any manner other than the manner specified in Rule 48(4), the same shall not be treated as an invoice.

So, the document issued by notified person becomes legally valid only with an IRN.

9. What documents are presently covered under e-invoicing?

- i. Invoices
- ii. Credit Notes
- iii. Debit Notes,

when issued by notified class of taxpayers (to registered persons (B2B) or for the purpose of Exports) are currently covered under e-invoice.

Though different documents are covered, for ease of reference and understanding, the system is referred as 'e-invoicing'.

10. What supplies are presently covered under e-invoice?

Supplies to registered persons (B2B), Supplies to SEZs (with/without payment), Exports (with/without payment), Deemed Exports, by notified class of taxpayers are currently covered under e-invoice.

11. B2C (Business to Consumer) supplies can also be reported by notified persons?

No. Reporting B2C invoices by notified persons is not applicable/allowed currently. However, they will be brought under e-invoice in the next phase.

12. What is the applicability of e-invoice for import transactions?

e-invoicing is not applicable for import Bills of Entry.

13. Which entities/sectors are exempt from the e-invoicing mandate?

- a. Special Economic Zone Units
- b. Insurer or a banking company or a financial institution, including a non-banking financial company
- c. Goods transport agency supplying services in relation to transportation of goods by road in a goods carriage
- d. Suppliers of passenger transportation service
- e. Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens

14. The exemption from e-invoicing is w.r.t the nature of supply/transaction or w.r.t the entity?

It is for the entity.

15. Do SEZ Developers need to issue e-invoices?

Yes, if they have the specified turnover and fulfilling other conditions of the notification.

In terms of Notification (Central Tax) 61/2020 dt. 30-7-2020, only SEZ Units are exempted from issuing e-invoices.

16. Are Free Trade & Warehousing Zones (FTWZ) exempt from e-invoicing?

Yes. As per Foreign Trade Policy, Free Trade & Warehousing Zones (FTWZ) are only a special category of Special Economic Zones, with a focus on trading and warehousing.

17. Is e-invoicing applicable for supplies by notified persons to SEZs?

Yes, e-invoicing is applicable for supplies by notified persons to SEZs.

In terms of Notification (Central Tax) 61/2020 dt. 30-7-2020, only SEZ Units are exempt from issuing e-invoices.

18. There is an SEZ unit and a regular DTA unit under same legal entity (i.e. having same PAN). The aggregate total turnover of the legal entity is more than ₹500 Crores (considering both the GSTINs). However, the turnover of DTA unit is below ₹100 crores for FY 19-20.

In this scenario, as SEZ unit is exempt from e-invoicing, whether e-invoicing will be applicable to DTA Unit?

Yes, because the aggregate turnover of the legal entity in this case is > ₹ 500 Crores. The eligibility is based on aggregate annual turnover on the common PAN.

19. Is e-invoicing applicable to invoices issued by Input Service Distributor (ISD)?

No

20. Whether e-invoicing is applicable for supplies involving Reverse Charge?

If the invoice issued by notified person is in respect of supplies made by him but attracting reverse charge under Section 9(3), e-invoicing is applicable.

For example, a taxpayer (say Goods Transport Agency or a Firm of Advocates having aggregate turnover in a FY is more than ₹500 Cr.) is supplying services to a company (who will be discharging tax liability as recipient under RCM), such invoices have to be reported by the notified person to IRP.

On the other hand, where supplies are received by notified person from (i) an unregistered person (attracting reverse charge under Section 9(4)) or (ii) through import of services, e-invoicing doesn't arise / not applicable.

21. How to know a particular supplier is supposed to issue e-invoice (i.e. invoice along with IRN/QR Code)?

On fulfilment of prescribed conditions, the obligation to issue e-invoice in terms of Rule 48(4) (i.e. reporting invoice details to IRP, obtaining IRN and issuing invoice with QR Code) lies with concerned taxpayer.

However, as a facilitation measure, taxpayers who had crossed the prescribed turnover in a financial year from 2017-18 onwards have been enabled to report invoices to IRP. Note that this list has been prepared based on the turnover of GSTR-3B as reported by GSTINs to GST System. Thus, it is not the final one, in case a taxpayer has or had aggregate turnover in any financial year since introduction of GST, is mandated to report e-invoice to IRP.

One can search the status of enablement of a GSTIN on e-invoice portal: <https://einvoice1.gst.gov.in/> > **Search** > **e-invoice status of taxpayer**

This information will be eventually made available through "Search Taxpayer" / "Know Your Supplier" Sections on GST portal also.

In case any registered person, is **required to prepare invoice** in terms of Rule 48(4) but not enabled on the portal, he/she may request for enablement on portal: '**Registration -> e-Invoice Enablement**'.

In case any registered person, **who doesn't have the requirement** to prepare invoice in terms of Rule 48(4) but still enabled on the e-invoice portal, the same may also be brought to the notice at support.einv.api@gov.in so that necessary action can be taken.

22. What is an Invoice Registration Portal (IRP)?

Invoice Registration Portal (IRP) is the website for uploading/reporting of invoices by the notified persons.

Vide notification no. 69/2019-Central Tax dated 13.12.2019, ten portals were notified for the purpose of preparation of the invoice in terms of Rule 48(4).

The first Invoice Registration Portal (IRP) is already active (trial portal active since 6th January 2020) and can be accessed at: <https://einvoice1.gst.gov.in/>
Other portals will be made available in due course.

23. Is e-invoicing voluntary, i.e. can entities with aggregate turnover < Rs. 500 Cr. also report invoices to IRP, if they wish to do so?

No, presently, only the notified class of persons will be allowed/enabled to report invoices to IRP.

24. Is there any time window within which I need to report an invoice to IRP, i.e. is there any validation to the effect that the 'document date' (in the payload to IRP) has to be within a specified time window, for reporting to IRP/generation of IRN?

No such validation is kept presently.

25. Is the signature (DSC) of supplier mandatory while reporting e-invoice to IRP?

No

26. Can e-commerce operators generate e-invoices on behalf of the sellers on their platforms?

Yes, if such suppliers, selling through e-Commerce entity are otherwise notified persons and supposed to report invoices under Rule 48(4).

27. What do I need to generate an e-invoice?

A system/utility to report e-invoice details in JSON format to IRP and to receive signed e-invoice in JSON format from the Portal.

28. Whether any tool is provided to report invoices to IRP?

Yes. For entities not having their own ERP/Software solutions, they can use the free offline utility ('bulk generation tool') downloadable from the e-invoice portal. Through this, invoice data can be easily reported to IRP and obtain IRN/signed e-invoice.

29. What are various modes for generation of e-invoice?

Multiple modes are available so that taxpayer can use the best mode based on his/her need:

- a. API based (integration with Taxpayer's System directly)
- b. API based (integration with Taxpayer's System through GSP/ASP)
- c. Free Offline Utility ('Bulk Generation Tool', downloadable from IRP)

Web-based / mobile app-based modes will also be provided in future.

30. Can IRN be generated by supplier directly?

No. The seller will not be able to create IRN. This will only be returned by the IRP (portal).

31. Will it be possible for bulk uploading of invoices to IRP?

Yes. It is possible. The offline utility ('bulk generation tool') serves this purpose.

Further, the ERP or accounting systems used by large taxpayers can be designed in such a way that they can report invoices in bulk to IRP.

However, reporting to IRP and generation of IRN will be one after another (which will not be visible for user). For the user, it will appear like bulk upload and bulk receipt.

32. As many businesses will be reporting invoices, will there be any delay in generation of IRN by IRP? Can the portal take that much load?

IRP is only a pass through validation portal. Certain key fields will be validated on IRP. So, IRN will be generated in sub-200 millisecond duration.

The server capacity is robust enough to handle simultaneous uploads. Further, multiple IRPs will be made available to distribute the load of invoice registration.

The IRPs are dedicated portals other than the regular GST common portal used for filing registration applications, filing returns, making payments etc.

33. Will IRP store/archive e-invoices?

No. IRP will only be a pass-through portal which performs prescribed validations on invoice data and generates IRN. It will not store or archive e-invoice data.

34. Will I need to enter invoice details on a government website and obtain IRN?

- In e-invoice scenario, what is primarily envisaged is 'machine-to-machine' exchange of invoice data (mainly between taxpayer's system & IRP).
- Use Offline Tool to enter data and create JSON file to be uploaded on the IRP if you are not using any ERP/Accounting/Billing Software and have very few invoices to report.
- Soon, mobile app-based tool will be made available for such taxpayers.

35. In case of breakdown of internet connectivity in certain areas, will there be any relaxation in the requirement to obtain IRN?

A localised mechanism to provide relaxation in such contingent situations will be notified.

36. What is e-invoice schema?

'Schema' simply means a structured template or format. 'e-invoice' schema is the standard format for electronic invoice. It is notified as 'Form GST INV-1'.

37. Why is an e-invoice standard/schema required?

- Presently, businesses are preparing/generating invoices in their respective ERPs/Accounting/Billing Software. All these software have their own format of storing the data of invoice. Thus, the e-invoice generated by one system is not understood by the other, thereby necessitating data entry efforts and consequent errors and reconciliation problems.
- 'Schema' acts as uniform standard for ERP/ Billing/Accounting software providers to build utility in their solution/package to prepare e-invoice in notified standard thereby ensuring e-invoice generated by any ERP/Accounting and Billing Software is correctly understood by another ERP/Accounting software. This is also required for ensuring uniformity in reporting to IRP.
- Schema ensures e-invoice is 'machine-readable' and 'inter-operable', i.e. the invoice/format can be readily 'picked up', 'read', 'understood' and further processed by different systems like Oracle, Tally, SAP etc.

38. What is the basis of e-invoice schema?

e-invoice Schema is based on PEPPOL/Universal Business Language (UBL) with certain customizations to cater to Indian business practices and legal requirements.

39. Will there be different invoice schema for different sectors/businesses, e.g. Traders, Manufacturers, Service Providers, Professionals etc.?

No. e-invoice schema is a single standard applicable to all businesses in the country. Many optional fields are available in the schema to cater to the requirements of specific businesses and practices followed by industry and trade in India.

40. What is the file format in which invoice has to be reported to IRP?

Invoice details in prescribed schema (INV-01) have to be reported to IRP in JSON format.

'JSON' stands for JavaScript Object Notation. It can be thought of as a common language for systems/machines to communicate between each other and exchange data.

As the ERP or Accounting software will generate it, taxpayer need not worry about it. This format is also used in GST system for reporting all data to GST System.

41. What are the various types of fields in e-invoice schema?

- a. Data for fields marked as 'Mandatory' have to be provided compulsorily.
- b. A mandatory field not having any value can be reported as NIL.

- c. Fields marked as 'Optional' may or may not be filled up. Many of these are relevant for specific businesses (e.g. Batch No., Attributes etc.) and to cater to specific scenarios (e.g. export, e-way bill etc.).
- d. Some sections in the schema are marked as 'Optional'. But, if this section is selected, some of the fields may be mandatory. For example, the section 'e-way Bill Details' is marked as optional. But, if this section is chosen, the field, 'Mode of Transportation' is mandatory.

42. What is 'cardinality', as mentioned in schema?

In e-invoice schema, for each field, 'Cardinality' is marked as 0..1 / 1..1 / 1..n / 0..n. This is to denote whether a field is 'mandatory' and whether it is 'repetitive'.

Notation	Meaning
Starts with 0	Optional field
Starts with 1	Mandatory field
Ends with 1	Data for the field can be entered only once
Ends with n	Data for the field can be entered multiple times

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

NOTIFICATIONS

Notification no. 65/2020- Central Tax dated 1st September, 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), the following proviso shall be inserted, namely: -

"Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020."

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-65-central-tax-english-2020.pdf>

Notification no. 66/2020- Central Tax dated 21st September, 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), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-

section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.”.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-66-central-tax-english-2020.pdf>

Notification no. 67/2020- Central Tax dated 21st September, 2020

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

In the said notification: -

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

Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of October, 2020.”.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-67-central-tax-english-2020.pdf>

Notification no. 68/2020- Central Tax dated 21st September, 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), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of December, 2020.”.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-68-central-tax-english-2020.pdf>

Notification no. 69/2020- Central Tax dated 30th September, 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 amendment in the notification of 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 words “30th September, 2020”, the figures, letters and words “31st October, 2020” shall be substituted.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-69-central-tax-english-2020.pdf>

Notification no. 70/2020- Central Tax dated 30th September, 2020

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, 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. 13/2020 – 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. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, -

- (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted..

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-70-central-tax-english-2020.pdf>

Notification no. 71/2020- Central Tax dated 30th September, 2020

In exercise of the powers conferred by sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 14/2020–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. 197(E), dated the 21st March, 2020, namely:–

In the said notification,–

- (i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-71-central-tax-english-2020.pdf>

Notification no. 72/2020- Central Tax dated 30th September, 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 (Eleventh 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, after clause (q), the following clause shall be inserted, namely:-
“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.
3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-
“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.
4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-
“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english-2020.pdf>

Notification no. 04/2020- Central Tax (Rate) dated 30th September, 2020

In exercise of the powers conferred by sub-section (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, -

- (i) against serial number 19A, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
 - (ii) against serial number 19B, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
2. This notification shall come into force with effect from the 1st day of October, 2020.

Source: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-04-2020-cgst-rate-english.pdf>

Notification no. 04/2020- Integrated Tax (Rate) dated 30th September, 2020

In exercise of the powers conferred by sub-section (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,

- (i) against serial number 20A, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;

- (ii) against serial number 20B, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
2. This notification shall come into force with effect from the 1st day of October, 2020.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-2020-igst-rate-english.pdf>

Notification no. 04/2020- Union Territory Tax (Rate) dated 30th September, 2020

In exercise of the powers conferred by sub-section (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, -

- (i) against serial number 19A, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
 - (ii) against serial number 19B, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
2. This notification shall come into force with effect from the 1st day of October, 2020.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-2020-utgst-rate-english.pdf>

GST QUIZ

- Any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, shall be extended upto the _____.
A. 30th November, 2020
B. 15th December, 2020
C. 31st December, 2020
D. 31st January, 2020
- If any person failed to file FORM GSTR-4 for the period July 2017 to March 2020 can file the return within _____ without any late fee (for nil return) or with a late fee of only ₹ 25/ day subject to maximum of ₹ 250/-.
A. 30th September, 2020
B. 31st October, 2020
C. 30th November, 2020
D. 31st December, 2020
- Due date of FORM GSTR-4 for Financial year 2019-20 to be extended to _____.
A. 31st October, 2020
B. 31st December, 2020
C. 30th November, 2020
D. 30th September, 2020
- _____ is the return which is filed by the person whose registration has been cancelled. Central government has waived the late fee for non filing of _____ within the due date (31st December, 2020) in excess of ₹ 250. That is the maximum late fee that to be paid is ₹ 250/- (this amount to be doubled as the same amount to be considered for SGST ACT also).
A. FORM GSTR-9
B. FORM GSTR-8
C. FORM GSTR-10
D. FORM GSTR-5

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

Motto

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