



GST

NEWSLETTER

NOVEMBER, 2020 | VOLUME - 40



**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)



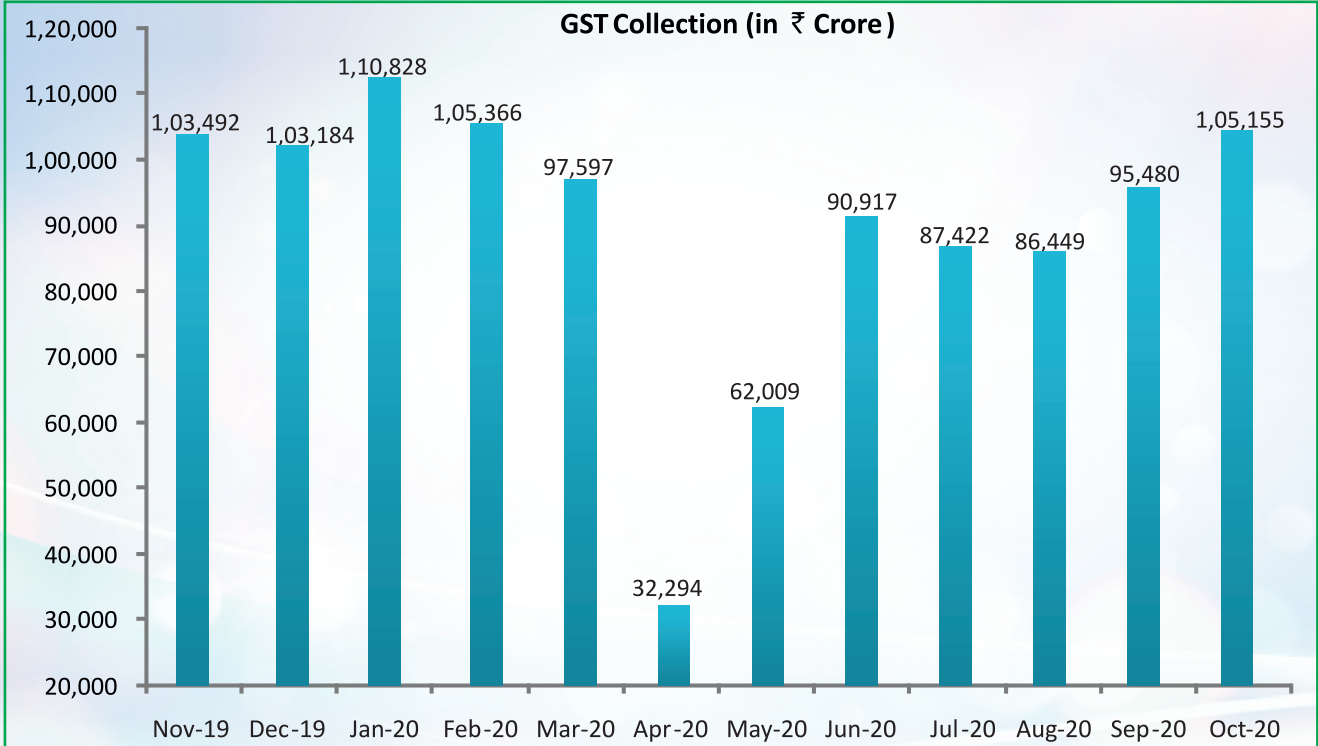
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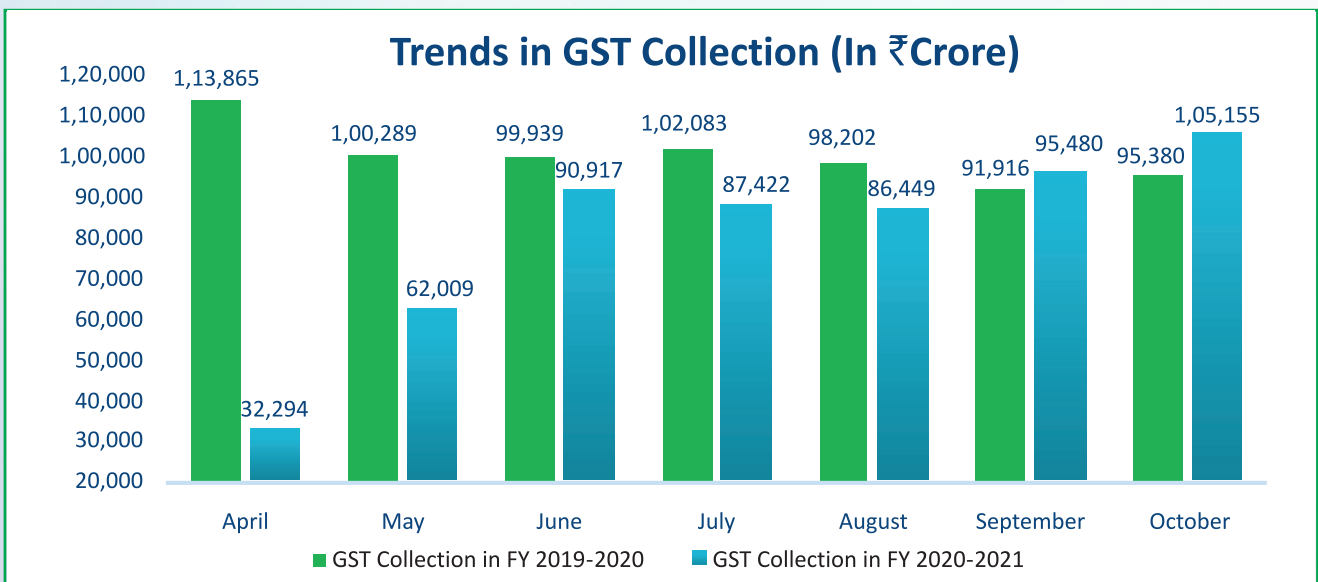
GST STATISTICAL UPDATES

GST COLLECTION

GST Revenue collection in the month of **October, 2020** is ₹ **1,05,155** Crore.



TRENDS IN GST COLLECTION



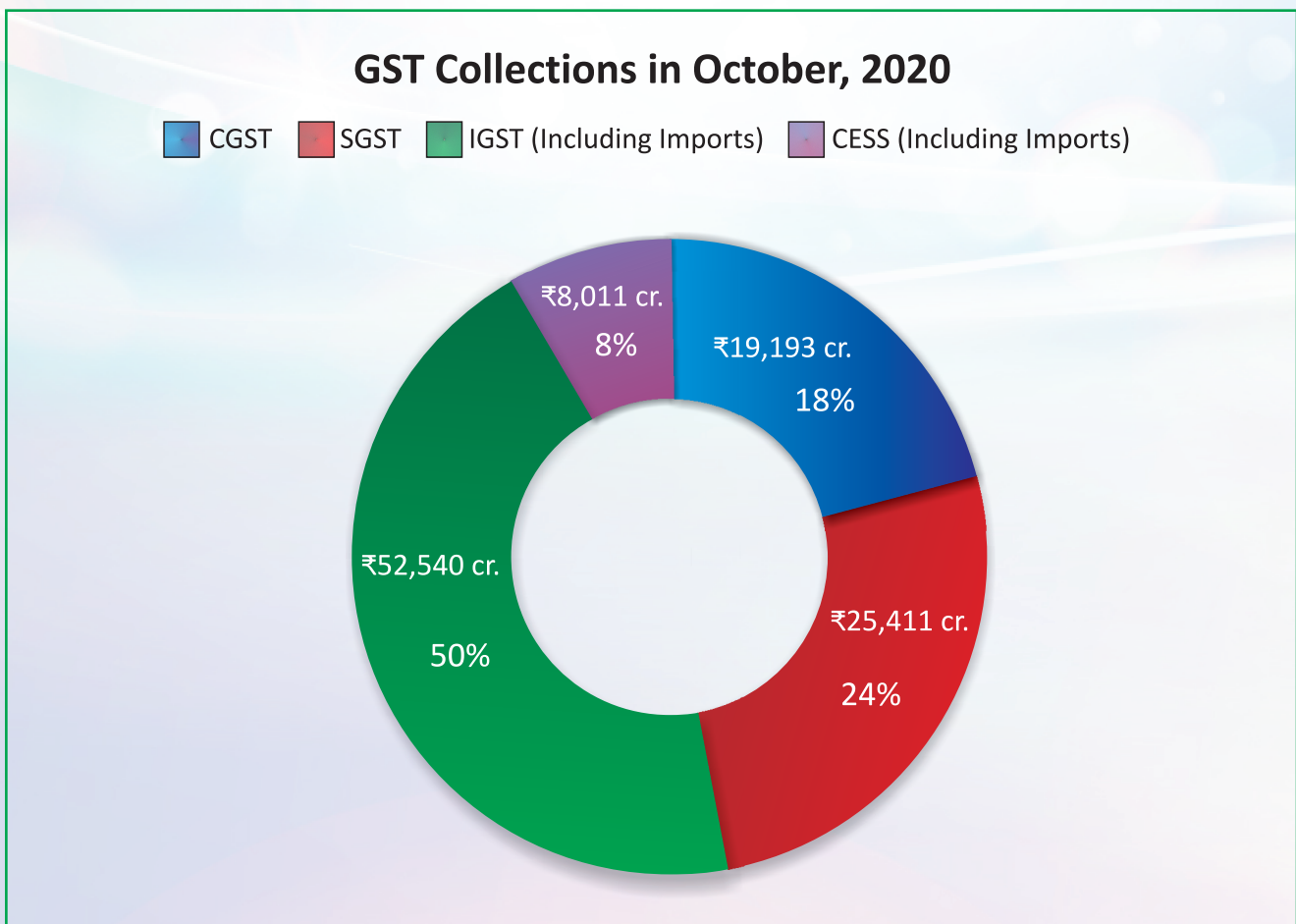
Source: <https://www.pib.nic.in/PressReleaseDetailm.aspx?PRID=1669239>

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹1,05,155 crore, in the month of October, 2020 CGST is ₹19,193 crore, SGST is ₹25,411 crore, IGST is ₹52,540 crore (including ₹23,375 crore collected on import of goods) and Cess is ₹8,011 crore (including ₹932 crore collected on import of goods).

The government has settled ₹25,091 crore to CGST and ₹19,427 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 **October, 2020** is ₹44,285 crore for CGST and ₹44,839 crore for the SGST.

The revenues for the month are 10% higher than the GST revenues in the same month last year. During the month, revenues from import of goods was 9% higher and the revenues from domestic transaction (including import of services) are 11% higher than the revenues from these sources during the same month last year. The growth in GST revenue as compared to that in months of July, August and September, 2020 of -14%, -8% and 5% respectively clearly shows the trajectory of recovery of the economy and, correspondingly, of the revenues.



Source: <https://www.pib.nic.in/PressReleaseDetailm.aspx?PRID=1669239>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Oct-2020	11 th Nov, 2020	Turnover greater than ₹1.50 Crore or more opted to file monthly return
	Nov-2020	11 th Dec, 2020	
GSTR-1	Oct-Dec, 2020	13 th Jan, 2020	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Oct-2020	20 th Nov 2020, 22 nd Nov, 2020 & 24 th Nov, 2020	All registered persons are required to pay GST and file monthly GST return
	Nov-2020	20 th Dec 2020, 22 nd Dec, 2020 & 24 th Dec, 2020	
GSTR-5	Oct-2020 Nov-2020	20 th Nov, 2020 20 th Dec, 2020	Non-resident persons are required to pay GST and file monthly GST return
GSTR-5A	Oct-2020 Nov-2020	20 th Nov, 2020 20 th Dec, 2020	Non-resident OIDAR services providers are required to file monthly GST return
GSTR-6	Oct-2020 Nov-2020	13 th Nov, 2020 13 th Dec, 2020	Every Input Service Distributor is required to file monthly GST return
GSTR-7	Oct-2020	10 th Nov, 2020	Filed by person liable to deduct TDS
	Nov-2020	10 th Dec, 2020	
GSTR-8	Oct-2020 Nov-2020	10 th Nov, 2020 10 th Dec, 2020	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9& GSTR-9C	FY 2018-19	31 st Dec, 2020	Annual return & Reconciliation statement filed by regular taxpayer
CMP-08	Oct-Dec, 2020	18 th Jan, 2021	Statement for payment of self- assessed tax
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

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

AUTO-POPULATED FORM GSTR-3B (PDF) FOR TAXPAYERS, FROM OCTOBER, 2020 ONWARDS

1. GSTN has earlier introduced Form GSTR-2B, a static statement with details of ITC available for a tax period, for the benefit of taxpayers. Form GSTR-2B is an **auto-drafted Input Tax Credit (ITC) statement** generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD.
2. GSTN has also introduced a facility to download pdf statement to taxpayers, who are filing monthly Form 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 Form GSTR-1 statement, for the said tax period.
3. In continuation of the return linkage project, GSTN has now introduced auto-populated Form GSTR-3B in PDF format, for benefit of the taxpayers. The auto-populated PDF of Form GSTR-3B will consist of:-
 - Liabilities in Table 3.1(a, b, c and e) and Table 3.2 from Form GSTR-1
 - Liability in Table 3.1(d) and Input Tax Credit (ITC) in Table 4 from auto-drafted ITC Statement from Form GSTR-2B.
4. This facility is made available in Form GSTR-3B dashboard from October, 2020 tax period onwards.
5. This facility will become available for taxpayers who are registered as normal taxpayer, SEZ developer, SEZ unit and casual taxpayer.
6. The system generated PDF will be made available on Form GSTR-3B dashboard. Taxpayers will be able to access their Form GSTR-3B (PDF) through: **Login to GST Portal > Returns Dashboard > Select Return period > GSTR-3B > System Generated 3B.**

Source: <https://www.gst.gov.in/newsandupdates/read/410>

AUTO-POPULATION OF E-INVOICE DETAILS INTO FORM GSTR-1

1. Certain notified taxpayers have to prepare and issue their invoices by obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (commonly referred as 'e-invoices').
2. Upon successful generation of IRN, details of such e-invoices will be auto-populated in respective tables of Form GSTR-1. The details of e-invoices available for auto-population along with status of auto-population can also be downloaded as excel file.

To effect this, certain tabs/labels are being added on Form GSTR-1 dashboard and screens. (Those taxpayers for whom e-invoicing is not applicable may ignore these changes.)
3. For the period of October, 2020, the e-invoice details would be processed incrementally from 13th November, 2020. The processing of details of e-invoices/IRNs generated till 31st October, 2020 is expected to take up to 10 days.
4. The processing of documents, dated in October, 2020, has no effect on filing of Form GSTR-1 for October. The taxpayers are advised not to wait for auto-population but file Form GSTR-1 for October, on their own (if not filed already). However, there is an option to download the details of October-dated documents through excel file:
'Download details from e-invoice (Excel)' button (available at the bottom portion of Form GSTR-1 dashboard).
5. Taxpayers are requested to verify the documents present in the excel and may share feedback on GST Self Service Portal, on below aspects:
 - a. All documents reported to IRP are present in excel
 - b. Status of each e-invoice/IRN is correct
 - c. All the details of document are populated correctly
6. For the period of November, 2020, the e-invoices generated (i.e. the documents dated in the Month of November) will be auto-populated into Form GSTR-1 in incremental manner and the process for whole month will be completed by 2nd Dec, 2020 (i.e. on T+2 basis).
7. The detailed advisory with methodology of auto-population etc. is made available on the Form GSTR-1 dashboard ('e-invoice advisory') and also e-mailed to relevant taxpayers.

Source: <https://www.gst.gov.in/newsandupdates/read/414>

UPDATE ON BLOCKING OF E-WAY BILL (EWB) GENERATION FACILITY, FROM 1ST DECEMBER, 2020 ONWARDS

1. In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is liable to be restricted, in case the taxpayer fails to file their Form GSTR-3B returns / statement in Form GST CMP-08, for tax periods of two or more.
2. From 1st December, 2020, onwards, the blocking of EWB generation facility would be made applicable to all the taxpayers (irrespective of their Aggregate Annual Turnover (AATO)) In terms of Rule 138 E (a) and (b) of the CGST Rules, 2017, on the EWB Portal.
3. Thus, on 1st December, 2020, the system will check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08, for the class of taxpayers to whom it applies, and restrict the generation of EWB in case of:
 - Non filing of two or more returns in Form GSTR-3B for the months up to October, 2020; and
 - Non filing of two or more statements in Form GST CMP-08 for the quarters up to July to September, 2020
4. This blocking will take place periodically from 1st December, 2020 onwards.
5. To avail continuous EWB generation facility on EWB Portal, all are therefore advised to file their pending Form GSTR-3B returns/Form GST CMP-08 statements immediately.

Source: <https://www.gst.gov.in/newsandupdates/read/415>

FAQs ON UNBLOCKING OF E-WAY BILL GENERATION FACILITY

1. Why my GSTIN is blocked for E-Way Bill generation facility?

Your GSTIN will be blocked for E-Way Bill generation facility, in case, you have failed to file Form GSTR-3B return for last two or more consecutive tax periods.

2. How can my E-Way Bill generation facility be unblocked?

Your E-Way Bill generation facility would be automatically unblocked on the EWB Portal when you file your Form GSTR-3B Return and the default in Return filing reduces to less than two tax periods. You may also file an offline/ manual request for unblocking of E-Way Bill generation facility with your jurisdictional tax officer.

3. How can I submit application for unblocking of E-Way Bill generation facility?

You can submit application for unblocking of an E-Way Bill generation facility through an offline/ manual request, citing the grounds why your facility should be un-blocked along with the required documents to your Jurisdictional Tax Official. Once the request is received, Tax official will dispose the application through Back Office GST Portal and issue order online.

4. Where can I view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued, Email and SMS of acceptance/ rejection of order will be sent to taxpayer on their registered email id and mobile number. Such orders can be seen by the taxpayer after login to the GST Portal.

Navigate to Dashboard > Services > User Services > View Additional Notices/Orders to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to taxpayer on the registered email id and mobile number.

6. What is the duration for which unblocking of an E-Way Bill generation facility, as per order of Tax Official, is valid?

Unblocking of an E-Way Bill generation facility is valid up to the period indicated by the Tax Official in his/her order.

7. How will I get to know if my E-Way Bill generation facility has been blocked?

GST Portal will send SMS/ Email at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also during such period, you or any other user will not be able to generate E Way Bill (either as consignor or consignee) against the blocked GSTIN.

8. How will I be notified for any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues online Order in respect of your request for unblocking of the E-Way Bill generation facility (irrespective of Acceptance/Rejection), the copy of the said order is made available at Taxpayer's login. Also, an Email and SMS will be sent to the taxpayer on the registered email id and mobile number.

9. Will I receive any reminder before the expiry of my validity period as indicated in unblocking order?

Yes, the GST Portal will send reminder mail and SMS before the expiry of validity period as indicated in unblocking order and filing of returns within time to avoid unblocking of E-Way Bill generation facility. This mail is sent 7 days before the date of expiry.

10. Why my unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

11. Is it possible to block my E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

Order Generation Enqueue - When Order generation is pending with Tax Official

Order of Acceptance Issued - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer

Order of Rejection Issued - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer

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

13. How can I view additional orders/notices issued by the tax officer?

To view additional orders/notices issued by the tax officer, perform following steps:

1. Access the www.gst.gov.in URL, the GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. **Click Dashboard > Services > User Services > View Additional Notices/Orders.**

Skip to Main Content A+ A-

Goods and Services Tax

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Dashboard
Services ▼
GST Law
Search Taxpayer ▼
Help ▼
e-Way Bill System

Registration
Ledgers
Returns
Payments
User Services
Refunds

<p>My Saved Applications</p> <p>View/Download Certificates</p> <p>View My Submissions</p> <p>Search HSN / Service Classification Code</p> <p>Feedback</p> <p>Generate User Id for Advance Ruling</p> <p>View My Submitted LUTs</p> <p>Engage / Disengage GST Practitioner (GSTP)</p> <p style="border: 1px solid red; padding: 2px;">View Additional Notices/Orders</p>	<p>My Applications</p> <p>View Notices and Orders</p> <p>Contacts</p> <p>Holiday List</p> <p>Grievance / Complaints</p> <p>Furnish Letter of Undertaking (LUT)</p> <p>Locate GST Practitioner (GSTP)</p> <p>ITC02-Pending for action</p>
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4. **Additional Notices and Orders** page is displayed. All orders/notices are displayed in descending order. Using the Navigation buttons provided below, search for the orders/notices you want to view. Click the **View** hyperlink to go to the **Case Details** screen of that particular order/notice.

Dashboard
Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
RECTIFICATION OF ORDERS	Order Rectified	ZA180818000169D	20/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000168F	18/08/2018	View
RECTIFICATION OF ORDERS	Application Rejected	ZA180818000150W	17/08/2018	View
RECTIFICATION OF ORDERS	Order Rectified	ZA180818000149F	17/08/2018	View
RECTIFICATION OF ORDERS	Intimation of Adjudgment	ZA180818000148H	17/08/2018	View
RECTIFICATION OF ORDERS	Issuance of Reminder	ZA180818000147J	17/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000146L	17/08/2018	View
DETERMINATION OF TAX	Order for Determination of Tax	ZA180818000118K	16/08/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000116O	16/08/2018	View
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000115Q	16/08/2018	View

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5. **Case Details** page is displayed. From this page, you can click on the tabs provided at the left-hand side of the page to view and download their related details.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD180818000032F	GSTIN/UIN/Temporary ID 18AJIPA1572EAZB	Date Of Application/Case Creation 10/08/2018	Status Order rectified
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APPLICATIONS	Type of Documents	View Documents
NOTICES	-NA-	-NA-
REPLIES		
ORDERS		

Source: https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=manual_additional_notice_and_order.htm



NOTIFICATIONS

Notification no. 81/2020- Central Tax dated 10th November, 2020

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 10th day of November, 2020, as the date on which the provisions of section 97 of the said Act shall come into force.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-81-central-tax-english-2020.pdf>

Notification no. 82/2020- Central Tax dated 10th November, 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 (Thirteenth 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 (hereafter in this notification referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021 namely: -

"59. Form and manner of furnishing details of outward supplies.- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months,- using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4)The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the-

(a) invoice wise details of all -

(i) inter-State and intra-State supplies made to the registered persons; and

- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- (b) consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- (5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –
 - (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
 - (b) debit and credit notes, if any, issued during the month for such invoices issued previously."

3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1st day of January, 2021, namely: -

"60. Form and manner of ascertaining details of inward supplies.- (1)The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2)The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3)The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4)The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal

(5)The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of -

- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;
 - (ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR-5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1** or using the IFF, as the case may be,-
 - (a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
 - (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
 - (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;
 - (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.
- (8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-
- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;
 - (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39."

4. In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely: -

"(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

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."

5. In the said rules, for rule 61, the following rule shall be substituted with effect from the 1st day of January, 2021, namely: -

"61. Form and manner of furnishing of return.- (1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:–

Table

S.No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons 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.	twenty-second day of the month succeeding such quarter
2.	Registered persons 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.	twenty-fourth day of the month succeeding such quarter

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

- (a) for the first month of the quarter, take into account the balance in the electronic cash ledger.
- (b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed."

6. In the said rules, after rule 61, the following rule shall be inserted, namely: -

"61A. Manner of opting for furnishing quarterly return.- (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person, –

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the

first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

7. In the said rules, in rule 62,

- (i) in sub-rule (1), the words, figures, letters and brackets "or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019" shall be omitted;
- (ii) in sub-rule (4), the words, figures, letters and brackets "or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019" shall be omitted;
- (iii) in the explanation to sub-rule (4), the words, figures, letters and brackets "or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019." shall be omitted;
- (iv) sub-rule (6) shall be omitted.

7. In **FORM GSTR-1**, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:-

"18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.

8. After **FORM-2A**, the following **FORM** shall be inserted, namely: –

"FORM-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

3. ITC Available Summary

(Amount in ₹ in all sections)

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					If this is positive , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					If this is positive , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	Import of Goods	4(A)(1)					If this is positive , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	IMPG- Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ- Import of goods from SEZ						
	IMGSEZ (Amendment)						

Part B ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B							
I	Others	4(B)(2)					<p>If this is positive, credit shall be revised under Table 4(B)(2) of FORM GSTR-3B.</p> <p>If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD - Amendment - Invoices						
III	Inward Supplies liable for reverse charge	3.1(d)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.

Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B	ITC Reversal						
I	Others	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

Instructions:

1. Terms Used :-
- a. ITC – Input tax credit
 - b. B2B – Business to Business
 - c. ISD – Input service distributor
 - d. IMPG – Import of goods
 - e. IMPGSEZ – Import of goods from SEZ

2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1,5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1,5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the CGST Rules and is also available under the “View Advisory” tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units /Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
 - B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid.
9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
10. 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.
11. Table wise instructions:

Table No. and Heading	Instructions
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B– Debit notes. Such credit shall be reversed in Table 4(B)(2) of FORM GSTR-3B.

Table No. and Heading	Instructions
<p>Table 3 Part A Section II Inward Supplies from ISD</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available iii. Negative credit, if any, may arise due to amendment in ISD Amendments - Invoices. Such credit shall be reversed in table 4(B)(2) of FORM GSTR-3B.
<p>Table 3 Part A Section III Inward Supplies liable for reverse charge</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1. ii. This table displays only the supplies on which ITC is available iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
<p>Table 3 Part A Section IV Import of Goods</p>	<ul style="list-style-type: none"> i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iv. The table also provides if the Bill of entry was amended. v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.
<p>Table 3 Part B Section I Others</p>	<ul style="list-style-type: none"> i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.
<p>Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5. ii. This table provides only the supplies on which ITC is not available. iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.

Table No. and Heading	Instructions
<p align="center">Table 4 Part A Section II Inward Supplies from ISD</p>	<ul style="list-style-type: none"> i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.
<p align="center">Table 4 Part A Section III Inward Supplies liable for reverse charge</p>	<ul style="list-style-type: none"> i. This section consists of the details of supplies liable for reverse charge, have been declared and filed by your suppliers in their FORM GSTR-1. ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B B for payment of tax. However, credit will not be available on such supplies.
<p align="center">Table 4 Part B Section I others</p>	<ul style="list-style-type: none"> i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5 ii. This table provides only the credit notes on which ITC is not available. iii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-82-central-tax-english-2020.pdf>

Notification no. 83/2020- Central Tax dated 10th November, 2020

In exercise of the powers conferred by the second proviso to subsection (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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 634 (E), dated the 15th October, 2020, and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 635 (E), dated the 15th October, 2020, except as respects things done or omitted to be done before such supersession, 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 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to subsection (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-83-central-tax-english-2020.pdf>

Notification no. 84/2020- Central Tax dated 10th November, 2020

In exercise of the powers conferred by proviso to sub-section (1) of section 39 read with proviso to sub-section (7) of section 39 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 notifies the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely: —

- i. the return for the preceding month, as due on the date of exercising such option, has been furnished:
 - ii. where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.
- (2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.
- (3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:-

S.No.	Class of registered person	Deemed option
(1)	(2)	(3)
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

- (4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5th day of December, 2020 to the 31st day of January, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-84-central-tax-english-2020.pdf>

Notification no. 85/2020- Central Tax dated 10th November, 2020

In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 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 notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty five percent of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;
- b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

Explanation- For the purpose of this notification, the expression “a complete tax period” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-85-central-tax-english-2020.pdf>

Notification no. 86/2020- Central Tax dated 10th November, 2020

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations on the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 76/2020-Central Tax, dated the 15th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 636 (E), dated the 15th October, 2020, except as respects things done or omitted to be done before such rescission.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-86-central-tax-english-2020.pdf>

Notification no. 87/2020- Central Tax dated 10th November, 2020

In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till the 30th day of November, 2020.

2. This notification shall be deemed to have come into force with effect from the 25th day of October, 2020.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-87-central-tax-english-2020.pdf>

Notification no. 88/2020- Central Tax dated 10th November, 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, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-88-central-tax-english-2020.pdf>

Notification no. 89/2020- Central Tax dated 29th November, 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 penalty payable by any registered person under section 125 of the said Act for noncompliance of the provisions of notification 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, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-89-central-tax-english-2020.pdf>

CIRCULARS

Circular No. 143/13/2020- GST dated 10th November, 2020 Quarterly Return Monthly Payment Scheme - Reg.

As a trade facilitation measure and in order to further ease the process of doing business, the GST Council in its 42nd meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five (5) crore rupees may be allowed to furnish return on quarterly basis along with monthly payment of tax, with effect from 01.01.2021. Government has issued following notifications to implement the Scheme of quarterly return filing along with monthly payment of taxes (hereinafter referred to as “QRMP Scheme/ Scheme”):

Sl. No.	Notification	Remarks
1	Notification No. 81/2020 – Central Tax, dated 10.11.2020	Notifies amendment carried out in sub-section (1), (2) and (7) of section 39 of the CGST Act vide Finance (No.2) Act, 2019.
2.	Notification No. 82/2020 – Central Tax, dated 10.11.2020	Makes the Thirteenth amendment (2020) to the CGST Rules 2017.
3.	Notification No. 84/2020 – Central Tax, dated 10.11.2020	Notifies class of persons under proviso to section 39(1) of the CGST Act.
4.	Notification No. 85/2020 – Central Tax, dated 10.11.2020	Notifies special procedure for making payment of tax liability in the first two months of a quarter.

2. Various issues related to notifications issued to implement the QRMP Scheme have been examined. In order to explain the Scheme in simple terms and in order to ensure uniformity in implementation across field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Act, 2017 (hereinafter referred to as the CGST Act), hereby clarifies various issues in succeeding paragraphs.

3. Eligibility for the Scheme

In terms of notification No. 84/2020- Central Tax, dated 10.11.2020, a registered person who is required to furnish a return in **FORM GSTR-3B**, and who has **an aggregate turnover of up to 5 crore rupees in the preceding financial year**, is eligible for the QRMP Scheme. It is clarified that the aggregate annual turnover for the preceding financial year shall be calculated in the common portal taking into account the details furnished in the returns by the taxpayer for the tax periods in the preceding financial year. This new Scheme will be effective from 01.01.2021. Further, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

4. Exercising option for QRMP Scheme

4.1 Facility to avail the Scheme on the common portal would be available throughout the year. In terms of rule 61A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred as CGST Rules), a registered person can opt in for any quarter from first day of second month of preceding quarter to the last day of the first month of the quarter. In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option.

For example: A registered person intending to avail of the Scheme for the quarter 'July to September' can exercise his option during 1st of May to 31st of July.

If he is exercising his option on 27th July for the quarter (July to September), in such case, he must have furnished the return for the month of June which was due on 22/24th July.

- 4.2 Registered persons are not required to exercise the option every quarter. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the said option.
- 4.3 For the first quarter of the Scheme i.e. for the quarter January, 2021 to March, 2021, in order to facilitate the taxpayers, it has been decided that all the registered persons, whose aggregate turnover for the FY 2019-20 is up to 5 crore rupees and who have furnished the return in **FORM GSTR-3B** for the month of October, 2020 by 30th November, 2020, shall be migrated on the common portal as below. Therefore, taxpayers are advised to furnish the return of October, 2020 in time so as to be eligible for default migration. The taxpayers who have not filed their return for October, 2020 on or before 30th November, 2020 will not be migrated to the Scheme. They will be able to opt for the Scheme once the **FORM GSTR-3B** as due on the date of exercising option has been filed.

S.No.	Class of registered person	Default Option
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR1 on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

Above default option has been provided for the convenience of registered persons based on their anticipated behaviour. However, such registered persons are free to change the option as above, if they so desire, from 5th of December, 2020 to 31st of January, 2021. It is re-iterated that any taxpayer whose aggregate turnover has exceeded 5 crore rupees in the financial year 2020-21, shall opt out of the Scheme.

- 4.4 Similarly, the facility for opting out of the Scheme for a quarter will be available from first day of second month of preceding quarter to the last day of the first month of the quarter.
- 4.5 All persons who have obtained registration during any quarter or the registered persons opting out from paying tax under Section 10 of the CGST Act during any quarter shall be able to opt for the Scheme for the quarter for which the opting facility is available on the date of exercising option as in para 4.1.
- 4.6 It is also clarified that such registered person, whose aggregate turnover crosses 5 crore rupees

during a quarter in current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the succeeding quarter. In other words, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

- 4.7 It is further clarified that the option to avail the QRMP Scheme is GSTIN wise and therefore, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme.

5. Furnishing of details of outward supplies under section 37 of the CGST Act.

- 5.1 The registered persons opting for the Scheme would be required to furnish the details of outward supply in **FORM GSTR-1** quarterly as per the rule 59 of the CGST Rule.
- 5.2 For each of the first and second months of a quarter, such a registered person will have the facility (Invoice Furnishing Facility- IFF) to furnish the details of such outward **supplies to a registered person**, as he may consider necessary, between the 1st day of the succeeding month till the 13th day of the succeeding month. The said details of outward supplies shall, however, not exceed the value of fifty lakh rupees in each month. It may be noted that after 13th of the month, this facility for furnishing IFF for previous month would not be available. As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the 1st day of the month till 13th day of the succeeding month. The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the **FORM GSTR-2A** and **FORM GSTR-2B** of the concerned recipient.

*For example, a registered person who has availed the Scheme wants to declare two invoices out of the total ten invoices issued in the first month of quarter since the recipient of supplies covered by those two invoices desires to avail ITC in that month itself. Details of these two invoices may be furnished using IFF. The details of the remaining 8 invoices shall be furnished in **FORM GSTR-1** of the said quarter. The two invoices furnished in IFF shall be reflected in **FORM GSTR-2B** of the concerned recipient of the first month of the quarter and remaining eight invoices furnished in **FORM GSTR-1** shall be reflected in **FORM GSTR-2B** of the concerned recipient of the last month of the quarter. The said facility would however be available, say for the month of July, from 1st August till 13th August. Similarly, for the month of August, the said facility will be available from 1st September till 13th September.*

It is re-iterated that said facility is not mandatory and is only an optional facility made available to the registered persons under the QRMP Scheme.

- 5.3 The details of invoices furnished using the said facility in the first two months are not required to be furnished again in **FORM GSTR-1**. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in **FORM GSTR-1** for the quarter. At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in **FORM GSTR-1** only, without using the IFF.

6. Monthly Payment of Tax

6.1 The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month. While generating the challan, taxpayers should select “Monthly payment for quarterly taxpayer” as reason for generating the challan. The said person can use any of the following two options provided below for monthly payment of tax during the first two months -

- (a) **Fixed Sum Method:** A facility is being made available on the portal for generating a pre-filled challan in **FORM GST PMT-06** for an amount equal to thirty five percent of the tax paid in cash in the preceding quarter where the return was furnished quarterly; or equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.

For easy understanding, the same is explained by way of illustration in table below:

- i. In case the last return filed was on quarterly basis for Quarter Ending March, 2021:

Tax paid in Cash in Quarter (January- March, 2021)		Tax required to be paid in each of the months – April and May, 2021	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	500	IGST	175
Cess	50	Cess	17.5

- ii. In case the last return filed was monthly for tax period March, 2021:

Tax paid in Cash in March, 2021		Tax required to be paid in each of the months – April and May, 2021	
CGST	50	CGST	50
SGST	50	SGST	50
IGST	80	IGST	80
Cess	-	Cess	-

Monthly tax payment through this method would not be available to those registered persons who have not furnished the return for a complete tax period preceding such month. A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

- (b) **Self-Assessment Method:** The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, in **FORM GST PMT-06**. In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in **FORM GSTR-2B**, for every month.

- 6.2 The said registered person is free to avail either of the two tax payment method above in any of the two months of the quarter.
- 6.3 It is clarified that in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the tax due for the first month of the quarter or where there is nil tax liability, the registered person may not deposit any amount for the said month. Similarly, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the cumulative tax due for the first and the second month of the quarter or where there is nil tax liability, the registered person may not deposit any amount.
- 6.4 Any claim of refund in respect of the amount deposited for the first two months of a quarter for payment of tax shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been furnished. Further, this deposit cannot be used by the taxpayer for any other purpose till the filing of return for the quarter.

7. **Quarterly filing of FORM GSTR-3B**

Such registered persons would be required to furnish **FORM GSTR-3B**, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter. In **FORM GSTR-3B**, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein. The amount deposited by the registered person in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's **FORM GSTR-3B**. However, any amount left after filing of that quarter's **FORM GSTR-3B** may either be claimed as refund or may be used for any other purpose in subsequent quarters. In case of cancellation of registration of such person during any of the first two months of the quarter, he is still required to furnish return in **FORM GSTR-3B** for the relevant tax period.

8. **Applicability of Interest**

8.1. **For registered person making payment of tax by opting Fixed Sum Method**

i. No interest would be payable in case the tax due is paid in the first two months of the quarter by way of depositing auto-calculated fixed sum amount as detailed in para 6.1(a) above by the due date. In other words, if while furnishing return in **FORM GSTR-3B**, it is found that in any or both of the first two months of the quarter, the tax liability net of available credit on the supplies made /received was higher than the amount paid in challan, then, no interest would be charged provided they deposit system calculated amount for each of the first two months and discharge their entire liability for the quarter in the **FORM GSTR-3B** of the quarter by the due date.

ii. In case such payment of tax by depositing the system calculated amount in **FORM GST PMT-06** is not done by due date, interest would be payable at the applicable rate, from the due date of furnishing **FORM GST PMT-06** till the date of making such payment.

iii. Further, in case **FORM GSTR-3B** for the quarter is furnished beyond the due date, interest would be payable as per the provisions of Section 50 of the CGST Act for the tax liability net of ITC.

Illustration 1 –

*A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under **fixed sum***

method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that liability, based on the outward and inward supplies, for January was Rs. 40/- and for February it was Rs. 42/-. No interest would be payable for the lesser amount of tax (i.e. Rs. 5 and Rs. 7 respectively) discharged in these two months provided that he discharges his entire liability for the quarter in the **FORM GSTR-3B** of the quarter by the due date.

Illustration 2 –

A registered person, who has opted for the Scheme, had paid a total amount of Rs. 100/- in cash as tax liability in the previous quarter of October to December. He opts to pay tax under fixed sum method. He therefore pays Rs. 35/- each on 25th February and 25th March for discharging tax liability for the first two months of quarter viz. January and February. In his return for the quarter, it is found that total liability for the quarter net of available credit was Rs. 125 but he files the return on 30th April. Interest would be payable at applicable rate on Rs. 55 [Rs. 125 – Rs. 70 (deposit made in cash ledger in M1 and M2)] for the period between due date of quarterly Form GSTR 3B and 30th April

- 8.2 **For registered person making payment of tax by opting Self-Assessment Method** Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.
- 8.3 Interest payable, if any, shall be paid through **FORM GSTR-3B**.
9. **Applicability of Late Fee** - Late fee is applicable for delay in furnishing of return / details of outward supply as per the provision of Section 47 of the CGST Act. As per the Scheme, the requirement to furnish the return under the proviso to sub-section (1) of Section 39 of the CGST Act is quarterly. Accordingly, late fee would be the applicable for delay in furnishing of the said quarterly return / details of outward supply. It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.

Source: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_143_11_2020.pdf



1. Due date for filing Form GST ITC-04 (Job worker return), in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 has been extended to _____.

- | | | | |
|------------------------------------|--------------------------|------------------------------------|--------------------------|
| A. 15 th December, 2020 | <input type="checkbox"/> | C. 31 st December, 2020 | <input type="checkbox"/> |
| B. 10 th December, 2020 | <input type="checkbox"/> | D. 30 th November, 2020 | <input type="checkbox"/> |

2. E-invoicing will be mandatory from 1st January, 2021 for every taxpayer (other than SEZ unit) whose aggregate turnover in any of the financial year from 2017-18 exceeds _____.

- | | | | |
|-----------------|--------------------------|------------------|--------------------------|
| A. ₹ 500 crores | <input type="checkbox"/> | C. ₹ 300 crores | <input type="checkbox"/> |
| B. ₹ 100 crores | <input type="checkbox"/> | D. ₹ 1000 crores | <input type="checkbox"/> |

3. In case the taxpayer fails to file their Form GSTR-3B returns / statement in Form GST CMP-08, for two or more tax periods, the blocking of EWB generation facility would be made applicable to all the taxpayers (irrespective of their Aggregate Annual Turnover (AATO)), from _____, onwards.

- | | | | |
|-----------------------------------|--------------------------|----------------------------------|--------------------------|
| A. 1 st December, 2020 | <input type="checkbox"/> | C. 1 st January, 2020 | <input type="checkbox"/> |
| B. 1 st February, 2020 | <input type="checkbox"/> | D. 1 st April, 2020 | <input type="checkbox"/> |

4. With effect from 1st January, 2021, due date of furnishing quarterly GSTR-1 has been extended to _____ of the month succeeding the quarter.

- | | | | |
|-------------------------|--------------------------|-------------------------|--------------------------|
| A. 11 th day | <input type="checkbox"/> | C. 13 th day | <input type="checkbox"/> |
| B. 20 th day | <input type="checkbox"/> | D. last day | <input type="checkbox"/> |

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

Motto

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