

## GOODS AND SERVICES TAX

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**CBIC vide Notification No. 8/2020-CT dated 2nd March, 2020** has amended Rule 31A of CGST Rule, 2017 from 1st March, 2020 to provide that value of supply of lottery shall deemed to be 100/128 of the face value of ticket or Price Notified in official gazette by organising state, whichever is higher

Explanation: For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in rule 2(1) (f) of the Lotteries (Regulation) Rules, 2010.”

**CBIC vide Notification No. 9/2020-CT dated 16th March, 2020** notified Foreign Airlines company covered under notification issued u/s 381(1) of companies Act, 2013 & who has complied with Rule 4(2) of companies (Registration of Foreign company) Rules, 2014 as a person who shall not require to furnish reconciliation statement in Form GSTR 9C (GST Audit report).

The said company instead of furnishing GSTR 9C, shall furnish statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing CA for each GSTIN by the 30th September of the year succeeding the financial year.

**CBIC vide Notification No. 10/2020-CT dated 21st March, 2020** provides that person whose principal place of business or place of business was in the erstwhile Union territory of Daman and Diu or in the erstwhile Union territory of Dadra and Nagar Haveli till the

26th day of January, 2020; and is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27th day of January, 2020 onwards shall follow special procedure till 31st May, 2020 listed here under:

- Ascertain the “Tax period” as follows for the purposes of any of the provisions of the CGST Act for the month of January, 2020 and February, 2020 as below:-
  - (a) January, 2020 - 1st January, 2020 to 25th January, 2020;
  - (b) February, 2020 - 26th January, 2020 to 29th February, 2020
- Irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 26th January, 2020 onwards till the transition date, pay the appropriate applicable tax in the return under section 39
- Who have registered GSTIN in the erstwhile Union territory of Daman and Diu and the erstwhile Union territory of Dadra and Nagar Haveli till the 25th day of January, 2019 have an option to transfer the balance of input tax credit (ITC) after the filing of the return for January, 2020, from the registered GSTIN in the erstwhile Union territory of Daman and Diu to the registered GSTIN in the new Union territory of Daman and Diu and Dadra and Nagar Haveli by following the procedure as below
  - o The said persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within 1 month of obtaining new registration;
  - o The ITC shall be transferred on the basis of the balance in the electronic credit ledger upon filing of the return in the erstwhile Union territory of Daman and Diu, for the tax period immediately before the transition date;
  - o The transfer of ITC shall be carried out through the return under section 39 of the said Act for the tax period immediately before the transition date and the transferor GSTIN shall debit the said ITC from its electronic credit ledger in Table 4(B)(2) of FORM GSTR-3B and the transferee GSTIN shall credit the equal amount of ITC in its electronic credit ledger in Table 4(A)(5) of FORM GSTR-3B.
- The balance of UT taxes in electronic credit ledger of the said persons, whose principal place of business lies in the Union territory of Daman and Diu, as on the 25th day of January, 2020, shall be transferred as balance of Union territory tax in the electronic credit ledger.

**CBIC vide Notification No. 11/2020-CT dated 23rd March, 2020** provide special procedure to be followed for registration, returns & ITC by registered person who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016, undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), from the date of appointment of IPR/RP till the period they undergo corporate insolvency resolution process.

**CBIC vide Notification No. 12/2020-CT dated 23rd March, 2020** provides that registered person who have opted for special composition scheme under notification 2/2019-CT (rate) are not required to furnish FORM GSTR-1 or FORM GST CMP 08 for F.Y 2019-20. They are required to file GSTR 3B only.

**CBIC vide Notification No. 13/2020-CT dated 23rd March, 2020** provides that registered person whose aggregate turnover in a financial year exceeds Rs. 100 crore shall issue E-Invoice & other prescribed documents w.e.f. 1st October, 2020.

**CBIC vide Notification No. 14/2020-CT dated 23rd March, 2020** provides that registered person whose aggregate turnover in a financial year exceeds Rs. 500 crore shall have QR code on invoice issued to unregistered person. The said notification shall come in force from 1st October, 2020

**CBIC vide Notification No. 15/2020-CT dated 23rd March, 2020** extends the due date for furnishing GSTR 9 (Annual return) for financial year 2018-19 till 30th June, 2020.

**CBIC vide Notification No. 16/2020-CT dated 23rd March, 2020** makes following amendment to CGST Rule, 2017 which shall come in force from date of notification, unless specified otherwise.

- Rule 8 – New sub rule 4A has been inserted w.e.f 1st April, 2020 to provide that applicant shall undergo Aadhar Authentication for grant of GST registration.

- Rule 9 – Proviso has been inserted w.e.f. 1st April, 2020 which provides that if an applicant fails Aadhar authentication under Rule 8, then registration shall be granted only after physical verification of the principle place of business in the presence of the said person. The Physical verification shall be made within 60 days from date of registration application
- Rule 80 – Proviso has been inserted in Rule 80 to provide that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds 5Crore shall get his accounts audited u/s 35(5) and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C.
- Rule 86 – New sub rule 4A has been inserted to provide that where a registered person has claimed refund of any amount paid as tax wrongly or paid in excess, for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03
- Rule 89 – Sub Rule 4(c) has been substitutes as follows:

“Turnover of zero-rated supply of goods” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or LUT or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;

- Rule 92 – A new sub rule 1A has been inserted to provide that Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under 54(5) of the Act is due and payable to the applicant, he shall make an order in FORM RFD-06 sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue FORM GST PMT-03 re-crediting the said amount as Input Tax Credit in electronic credit ledger.
- Rule 96B – A new rule has been inserted as follows:

“96B. Recovery of refund of unutilised ITC or integrated tax paid on export of goods where export proceeds not realised.

- (1) Where any refund of unutilised ITC on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the FEMA, 1999, including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the proportion of non-realisation of sale proceeds, along with applicable interest within 30 days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the FEMA, 1999 (42 of 1999), but the RBI writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

- (2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of 3 months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant in proportion of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by RBI”.

**CBIC vide Notification No. 17/2020-CT dated 23th March, 2020** provides that Aadhar authentication for GST registration shall not be required for a person who is not a citizen of India or to any other person other than

- Individual
- Authorised signatory of all types
- Managing & Authorised partner
- Karta of a Hindu undivided family

The said notification shall come into force from 1st April, 2020.

CBIC vide Notification No. 18/2020-CT dated 23rd March, 2020 provide that for obtaining GST registration an individual shall undergo Aadhaar Authentication as specified in Rule 8 of CGST Rule, 2017

If Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of CGST Rules.

The said notification shall come into force from 1st April, 2020.

**CBIC vide Notification No. 19/2020-CT dated 23rd March, 2020** provide that for obtaining GST following person shall undergo Aadhaar Authentication

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of a Hindu undivided family,

The said notification shall come into force from 1st April, 2020.

**CBIC vide Notification No.20/2020-CT , Notification No.21/2020-CT, Notification No.22/2020- CT, Notification No.23/2020- CT, Notification No.24/2020- CT, Notification No.25/2020- CT, & Notification No.26/2020- CT** all dated 23rd March 2020 extended the due dates to 24th March,2020 for furnishing of the following forms for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh as under:-

Sl. No	Form No.	Period
1.	FORM GSTR-7 (Form for furnishing the monthly details of TDS) (For registered persons in the erstwhile State of Jammu & Kashmir)	For each of the months of: - July,2019; August,2019; September,2019; October,2019
2.	FORM GSTR-7 (Form for furnishing the monthly details of TDS) (For registered persons in the Union territory of Jammu and Kashmir or the Union territory of Ladakh)	For each of the months of:- November,2019; December,2019; January,2020; February,2020
3.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) For registered persons in the erstwhile State of Jammu & Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh )	For the Quarter :- October-December, 2019

4.	<p>FORM GSTR-1</p> <p>(Form for furnishing the details of outward supply of goods or services or both.)</p> <p>(For registered persons in the erstwhile state of Jammu &amp; Kashmir &amp; having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year)</p>	<p>For the month of:-</p> <p>October, 2019</p>
5.	<p>FORM GSTR-1</p> <p>(Form for furnishing the details of outward supply of goods or services or both.)</p> <p>(For registered persons in the Union territory of Jammu and Kashmir or the Union territory of Ladakh &amp; having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year)</p>	<p>For each of the months of:-</p> <p>November,2019;                      December,2019;  January,2020;  February,2020</p>
6.	<p>FORM GSTR-1</p> <p>(Form for furnishing the details of outward supply of goods or services or both.)</p> <p>(For registered persons in the erstwhile state of Jammu &amp; Kashmir &amp; having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year)</p>	<p>For each of the months of: -</p> <p>July,2019  August,2019,  September,2019</p>
7.	<p>FORM GSTR-1</p> <p>(Form for furnishing the details of outward supply of goods or services or both.)</p> <p>(For registered persons in the erstwhile State of Jammu &amp; Kashmir)</p>	<p>For the quarter: -</p> <p>July-September, 2019</p>

8.	FORM GSTR-3B (Form to furnish monthly summary of data) (For registered persons in the erstwhile State of Jammu & Kashmir)	For the month of :-  October, 2019
9.	FORM GSTR-3B (Form to furnish monthly summary of data) (For registered persons in the Union territory of Jammu and Kashmir or the Union territory of Ladakh )	For each of the months of :-  November,2019; December,2019; January,2020; February,2020
10.	FORM GSTR-3B (Form to furnish monthly summary of data) (For registered persons in the erstwhile State of Jammu & Kashmir)	For each of the months of:- July,2019 August,2019, September,2019

**CBIC vide Notification No.27/2020- CT, Notification No.28/2020- CT & Notification 29/2020-CT all dated 23rd March 2020 notified due dates for filling following Forms :-**

Sl. No	Form No.	Period	Due Date
1.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year)	For the Quarter :- April, 2020 to June, 2020 July, 2020 to September, 2020	31st July, 2020  31st October, 2020
2.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current	For each of the months from April, 2020 to September, 2020.	11th day of the month succeeding such month

	financial year )		
3.	<p>FORM GSTR 3B (Form to furnish monthly summary of data) (For registered persons having aggregate turnover of more than 5 crore rupees in the preceding financial year or the current financial year )</p>	<p>For each of the months from April, 2020 to September, 2020.</p>	<p>20th day of the month succeeding such month</p>
4.	<p>FORM GSTR 3B (Form to furnish monthly summary of data)  (For registered persons having aggregate turnover of upto 5 crore rupees in the preceding financial year or the current financial year in state 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)</p>	<p>For each of the months from April, 2020 to September, 2020.</p>	<p>22th day of the month succeeding such month</p>
5.	<p>FORM GSTR 3B (Form to furnish monthly summary of data)  (For registered persons having aggregate turnover upto 5 crore rupees in the preceding financial year or the current financial year in 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</p>	<p>For each of the months from April, 2020 to September, 2020.</p>	<p>24th day of the month succeeding such month</p>

	Kashmir, Ladakh, Chandigarh or Delhi,)		
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**CBIC vide notification 2/2020 – CT (Rate) dated 25th March, 2020** has reduced the rate of GST on Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts from 9% to 2.5% w.e.f. 1st April,2020.

**CBIC vide notification 2/2020-IG dated 25th March, 2020** provides that place of supply of service in respect of Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business shall be the location of recipient of service. This amendment is w.e.f. 1st April,2020.