

# GOODS AND SERVICES TAX

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## SYNOPSIS OF NOTIFICATIONS, CIRCULARS & LETTERS

**CBIC vide notification 66/2020-CT dated 1st September, 2020** has inserted proviso in notification 35/2020-CT dated 3rd April, 2020 to provide that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under 31(7) CGST Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.

**CBIC vide notification 67/2020-CT dated 21st September, 2020** has inserted proviso in notification 73/2017-CT dated 29th Dec, 2017 to provide that late fees in excess of Rs. 250 shall be waived for registered person who has failed to file GSTR 4 (Return by composition dealer) return for quarter July, 2017 to March, 2019 provided such person file the said return between period from 22nd September, 2020 to 31st October, 2020. Further, where GST amount is NIL, late fees shall stand waived fully.

**CBIC vide notification 68/2020-CT dated 21st September, 2020** has waived the amount of late fees under section 47 which is in excess of Rs. 250 for registered person who failed to furnish GSTR 10 ( Final Return) by due date, provided such person file the said return between period from 22nd September, 2020 to 31st December, 2020.

**CBIC vide notification 69/2020-CT dated 30th September, 2020** extend the due-date for furnishing GSTR 9(Annual return) for F.Y 2018-19 to 31st October, 2020.

**CBIC vide notification 70/2020-CT dated 30th September, 2020** has amended notification 13/2020-CT dated 21st March, 2020 to provide that registered person (other than SEZ) whose aggregate turnover in any preceding financial year from 2017-18 onwards

exceeds Rs. 500 crores shall prepare E-Invoice & other documents in term of Rule 48(4) of CGST Rules, 2017. Before this amendment, the condition of aggregate turnover of Rs. 500 crores were notified as “in a financial year”, which was causing confusion amongst tax payers.

Further, E-Invoice is also required to be generated for Purpose of “Exports”.

**CBIC vide notification 71/2020-CT dated 30th September, 2020** has amended notification 14/2020-CT dated 21st March, 2020 to provide that registered person whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds Rs. 500 crores shall have Dynamic Quick response (QR) code for supply made to unregistered person. Before this amendment, the condition of aggregate turnover of Rs. 500 crores were notified as “in a financial year”, which was causing confusion amongst tax payers.

Further, the notification 14/2020-CT dated 21st March, 2020 (Requirement of QR code) shall come into force from 1st December, 2020

**CBIC vide notification 72/2020-CT dated 30th September, 2020** has amended CGST Rules, 2017 as follows

- Rule 46(q) – New sub Rule has been inserted to provide that in case E invoice has been issued under sub-rule 48(4), then Invoice Reference Number (IRN) should be embedded in Quick Response code.
- Rule 138A (2) has been substituted to provide that in case E invoice has been issued under sub-rule 48(4), then Invoice Reference Number (IRN) duly embedded in Quick Response code may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.

**CBIC vide notification 73/2020-CT dated 1st October, 2020** provide that registered person who were required to prepare E-Invoice but failed to prepare E-Invoice during 1st October, 2020 to 31st October,2020 in accordance to Rule 48(4) shall follows special procedure such that the said person shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common GST Electronic Portal, within 30 days from the date of such invoice, failing which the same shall not be treated as an invoice.

**CBIC Vide notification 74/2020-CT & Notification 75/2020-CT** both dated 15th October,2020 has notified due date for filing GSTR 1 which are as follows

Turnover Threshold in Current or preceding Financial year	Quarter for which details in FORM GSTR-1 are furnished	Due date of Filing
Upto Rs. 1.5 Crore	October to December, 2020	13th January,2021
	January to March, 2020	13th April, 2021
More than 1.5 Crore	October, 2020	11th November, 2020
	November,2020	11th December, 2020
	December, 2020	11th January, 2021
	January, 2021	11th February, 2021
	February, 2021	11th March, 2021
	March, 2021	11th April, 2021

**CBIC Vide notification 76/2020-CT dated 15th October, 2020** has notified due date for filing GSTR 3B which are as follows

Tax Payer having Principal place of business in state of	Month	Due-Date
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra,	October to March, 2021	22nd of succeeding month

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		
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	October to March, 2021	24th of Succeeding month

**CBIC Vide notification 77/2020-CT dated 15th October, 2020** makes filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.

**CBIC vide notification 78/2020-CT dated 15th October, 2020** provides that w.e.f. 1st April, 2021 registered person will required furnish HSN code on Tax Invoice in following manner

Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
Upto 5 crores	4
More than 5 crores	6

**CBIC vide notification 79/2020-CT dated 15th October, 2020** has amended following CGST Rule, 2017 to read as under:

- Rule 67A has been substituted with new Rule which is as follows

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

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

- Rule 80 has been amended to provide that Form GSTR 9C (Audit report) for F.Y 2019-20 will be required to be filed for only those registered payers whose aggregate turnover during said financial year exceed Rs. 5 Crore.
- Following form are substituted with new form
  - o Form GSTR 2A - Details of auto drafted supplies
  - o Form GSTR 5 - Return for Non-resident taxable person
  - o Form GSTR 5A - Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India
  - o Form GSTR 9 – Annual Return
  - o Form GSTR 9C – Audit Report
  - o Form GST ASMT 16 - Assessment order under section 64
  - o Form DRC 01 - Summary of Show Cause Notice
  - o Form DRC 02 - Summary of Statement
  - o Form DRC 07 - Summary of the order
  - o Form DRC 08 - Rectification of Order
  - o Form DRC 9 - Order for recovery through specified officer under section 79
  - o Form DRC 24 - Intimation to Liquidator for recovery of amount
  - o Form DRC 25 - Continuation of Recovery Proceedings

**CBIC Vide notification 4/2020 – CT (Rate) dated 30th Sept, 2020** has extended CGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021

**CBIC Vide notification 5/2020 – CT (Rate) dated 16th October, 2020** has exempt Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.