

CBIC issues Notifications and Circular for relief measures announced in view of COVID-19

The Hon'ble Finance Minister had announced certain measures with respect to filings and compliances under GST in view of COVID-19 crisis. The Central Board of Indirect Taxes and Customs has issued various notifications and circular to give effect to the measures announced by the Hon'ble Finance Minister.

Our alert provides an insight into some of these key amendments / clarifications. Summary of said notifications and circular are as under:

1. GST Returns		
Return	Period	Amendment
Form GSTR-1	<ul style="list-style-type: none"> Monthly return for March, April and May 2020 Quarterly return for January 2020 to March 2020 	¹ Late fees waived for delay in filing return in Form GSTR-1 for the said period subject to the condition that the said returns are filed on or before June 30, 2020. Dhruva Comments: There has been no specific extension of due dates for filing return in Form GSTR-1 for the aforesaid periods. However, by virtue of the said amendment, there is an additional time given up to June 30, 2020 for filing return in Form GSTR-1 along with waiver of late fees.
Form GSTR-3B	February, March and April 2020	<ul style="list-style-type: none"> ²Late fees waived for delay in filing return in Form GSTR-3B for the said period and benefit of reduced / nil rate of interest has been provided for following class of registered persons subject to the fulfilment of conditions:

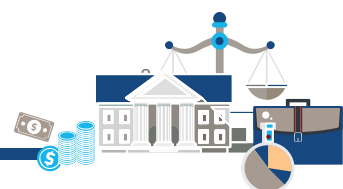
¹ Notification No. 33/2020 – Central Tax dated April 3, 2020

² Notification No. 31/2020 and 32/2020 – Central Tax dated April 3, 2020



1. GST Returns

Return	Period	Amendment					
		Aggregate Turnover in preceding financial year	Period	Period of delay from due date	Rate of Interest	Condition	
		More than INR 5 crs.	February, March and April 2020	First 15 days	Nil	Return in Form GSTR-3B to be filed on or before June 24, 2020	
				> 15 days	9% p.a.		
	INR 1.5 crs. to 5 crs.	February and March 2020	-	Nil	Return in Form GSTR-3B to be filed on or before June 29, 2020		
		April 2020	-	Nil	Return in Form GSTR-3B to be filed on or before June 30, 2020		
	Up to INR 1.5 crs.	February 2020	-	Nil	Return in Form GSTR-3B to be filed on or before June 30, 2020		
		March 2020	-	Nil	Return in Form GSTR-3B to be filed on or before July 3, 2020		
		April 2020	-	Nil	Return in Form GSTR-3B to be filed on or before July 6, 2020		
	<p>Dhruva Comments</p> <p>While the due date of filing return in Form GSTR-3B has not been extended, the Government has granted an additional time for filing the said returns along with reduced / nil rate of interest and waiver of late fees. If the returns in Form GSTR-3B are filed beyond the extended timeline, then, interest should be payable @ 18% p.a. from the due date along with applicable late fees.</p>						



1. GST Returns														
Return	Period	Amendment												
Form GSTR-3B	May 2020	<ul style="list-style-type: none"> ³The due date for filing return in Form GST3B has been extended and the extended due dates are as under: <table border="1"> <thead> <tr> <th>Aggregate Turnover in preceding financial year</th> <th>Earlier due date</th> <th>Revised due date</th> </tr> </thead> <tbody> <tr> <td>More than INR 5 crs.</td> <td>June 20, 2020</td> <td>June 27, 2020</td> </tr> <tr> <td>Up to INR 5 crs. and having principal place of business 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</td> <td>June 22, 2020</td> <td>July 12, 2020</td> </tr> <tr> <td>Up to INR 5 crs. and having principal place of business 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</td> <td>June 24, 2020</td> <td>July 14, 2020</td> </tr> </tbody> </table>	Aggregate Turnover in preceding financial year	Earlier due date	Revised due date	More than INR 5 crs.	June 20, 2020	June 27, 2020	Up to INR 5 crs. and having principal place of business 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	June 22, 2020	July 12, 2020	Up to INR 5 crs. and having principal place of business 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	June 24, 2020	July 14, 2020
		Aggregate Turnover in preceding financial year	Earlier due date	Revised due date										
		More than INR 5 crs.	June 20, 2020	June 27, 2020										
		Up to INR 5 crs. and having principal place of business 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	June 22, 2020	July 12, 2020										
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Form GSTR-5	March 2020 to May 2020	The said returns to be filed on or before June 30, 2020												
Form GSTR-6	March 2020 to May 2020	The said returns to be filed on or before June 30, 2020												
Form GSTR-7	March 2020 to May 2020	The said returns to be filed on or before June 30, 2020												
Form GSTR-8	March 2020 to May 2020	The said returns to be filed on or before June 30, 2020												

³ Notification no. 36/2020 – Central Tax dated April 3, 2020



2. Composition Dealers		
Return / Intimation / Statement	Period	Amendment
⁴ FORM GST CMP-02	FY 2020-21	To be filed on or before June 30, 2020
FORM GST ITC-03	N.A.	To be filed on or before July 31, 2020
⁵ FORM GST CMP-08	January 2020 to March 2020	To be filed on or before July 7, 2020
FORM GSTR-4	FY 2020-21	To be filed on or before July 15, 2020

3. Input Tax Credit (ITC) restriction under rule 36(4) of the CGST Act, 2017	
Notification No. 30/2020 - Central Tax dated April 3, 2020 read with Circular no. 136/06/2020 – GST dated April 3, 2020	A proviso has been inserted in rule 36(4) of the CGST Act, 2017 which states that ITC restriction of 10% of eligible matched credits should not apply for credits availed in the month of February, March, April, May, June, July and August 2020. However, the said condition of ITC restriction should apply cumulatively for the said periods and the same should be cumulatively adjusted in Form GSTR-3B return to be filed for the month of September 2020.

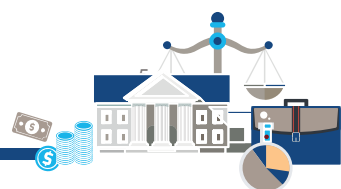
4. Other GST Compliances	
Notification No. 35/2020 - Central Tax dated April 3, 2020	<ul style="list-style-type: none"> Compliances for which the time limit falls during the period March 20, 2020 to June 29, 2020 and such compliances have not been completed, then, the time limit in such cases should stand extended to June 30, 2020: <ul style="list-style-type: none"> any proceeding or passing of any order; issuance of notice, intimation, notification, sanction or approval or such other action by whatever name called; filing of any appeal, reply or application; furnishing of any report, document, return, statement or such other record under the provisions of the GST Act However, such extension of time limit should not be applicable for the following provisions under the CGST Act, 2017. An illustrative list of such provisions is as under: <ul style="list-style-type: none"> Chapter – IV of CGST Act, 2017 i.e. time and value of supply of goods / services; Composition registered person where the aggregate turnover exceeds the specified limit; Time limit for obtaining GST registration; Time limit for issuance of tax invoice for supply of goods / services;

⁴ Notification no. 30/2020 – Central Tax dated April 3, 2020

⁵ Notification no. 34/2020 – Central Tax dated April 3, 2020



- Power to arrest;
 - Joint and several liability of partners of firm to pay tax;
 - Penalty for certain offences;
 - Detention, seizure and release of goods and conveyances in transit.
- Validity of e-way bill which expires during the period March 20, 2020 to April 15, 2020 has been extended till April 30, 2020.





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