

GST Due Dates and Other Changes

Notifications issued on 3rd April
2020

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Relief in respect of due date on account of COVID-19

S. No.	Return	Turnover	Period	Regular due date	Relief provided till	Interest	Late fee and penalty
1		Less than 1.5 Crore	February	22 nd or 24 th of next month	30th June,2020	No Interest provided returns have been furnished on or before the dates till which relief is provided	<p style="text-align: center;">✘</p> (If return filed before the date till which relief is provided. However, in case the same is filed after said dates, late fees and penalty shall be levied on the same)
			March		3rd July,2020		
			April		6th July,2020		
2	GSTR - 3B	More than 1.5 but upto 5 Crore	February	22 nd or 24 th of next month	29th June,2020	No interest till 15 days from regular due date and @ 9% thereafter provided returns have been furnished till 24th June 2020	<p style="text-align: center;">☐</p> It is pertinent to note that the Government have not extended the due dates of filing of return but have only provided relief by waiving off penalty and late fees and reducing the interest rate
			March		30th June,2020		
			April				
3		More than 5 Crore	February	20th March,2020	4 th April 2020	No interest till 15 days from regular due date and @ 9% thereafter provided returns have been furnished till 24th June 2020	<p style="text-align: center;">✘</p> (If return filed before the date till which relief is provided)☐
			March	20th April,2020	5 th May 2020		
			April	20th May,2020	4 th June 2020		
4	GSTR - 1 (Monthly)	More than 5 Crore	March	11th April,2020	30th June,2020	Not applicable	<p style="text-align: center;">✘</p> (If return filed before the date till which relief is provided)☐
			April	11th May,2020			
			May	11th June,2020			
5	GSTR - 1 (Quarterly)	Less than 5 Crore	Jan-Mar	30th April,2020			

Taxpayers who are required to deduct tax at source, ISD, non-resident taxable person and the person required to collect tax at source have been allowed to furnish return/statement for March 2020 to May 2020 on or before 30.06.2020

Illustration explaining revised interest rate for taxpayers with aggregate turnover of more than 5 crores – Circular 136/6/2020 - GST

S.No	Due Date of filing of return	Date of filing of GSTR 3B	No of days of Delay	Whether condition for reduced interest fulfilled	Interest
1	20.04.2020	02.05.2020	11	Yes	No interest
2	20.04.2020	20.05.2020	30	Yes	Zero interest for 15 days + Interest @ 9% p.a for 15 days
3	20.04.2020	24.06.2020	65	Yes	Zero interest for 15 days + Interest @ 9% p.a for 50 days
4	20.04.2020	30.06.2020	71	No	Interest @ 18% p.a for 71 days

Notification No 36/2020 – CT – Revised due date of GSTR 3B for May

Due Date –
27.06.2020

- Registered person with aggregate turnover > Rs. 5 crores

Due Date –
12.07.2020

- Aggregate turnover < Rs. 5 crores
- States Covered – Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, TN, Telangana, Andhra Pradesh, Daman & Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Island and Lakshadweep

Due Date –
14.07.2020

- Aggregate Turnover < Rs. 5 Crores
- States Covered – HP, Punjab, Uttarakhand, Haryana, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, WB, Jharkhand, Odisha, J&K, Ladakh, Chandigarh and Delhi

Amendment in Rule 36(4)

Position before amendment

- The registered person shall be required to claim ITC to the extent of 110% of eligible ITC getting reflected in GSTR 2A of the tax period.
- Taxpayer was required to calculate the amount as per the above provision for every tax period before filing of GSTR 3B.

Position after amendment

- Cumulative calculation of ITC allowed for period of February, March, April, May, July and August 2020. Therefore, for the returns furnished in said tax period, condition of Rule 36(4) not applicable.
- GSTR 3B for September 2020 to be furnished after adjustment of cumulative ITC calculated for the said months.

Notification No 35/2020 – Central Tax

Validity of E-way Bill

- Where e-way bill expires between 20.03.2020 and 15.04.2020, validity deemed to have been extended till 30.04.2020

Extension of time limit till 30th June

- For completion or compliance of any action due date of which falls between 20th March, 2020 to 29th June, 2020

Activities of Authority/Commission/Tribunal to which extension applies

- Completion of proceedings, Passing of any order, Issuance of Notice, Intimation, Notification, Sanction or approvals.

Activities of taxable person to which extension applies

- Filing of appeal, reply, application, furnishing of any report, document return, statement, records.

Notification No 35/2020 – Central Tax

Non applicability of extension

- E-Way bill
- Time and Value of Supply
- GSTR 3B except Return of TDS deductor, input service distributor, Non resident taxable person. These person can furnish return for March 2020, April 2020 and May 2020 on or before 30.06.2020
- Registration requirement
- Lapse of composition scheme on exceeding the turnover limit
- Provisions of casual taxable person and non resident taxable person in relation to registration
- Tax invoice
- GSTR 1
- Levy of late fees
- Interest on delayed payment of tax
- Power to arrest
- Liability of partners of firm to pay tax
- Penalty
- Detention, seizure and release of goods and conveyance in transit

Other Amendment

Notification 30/2020 – Central Tax

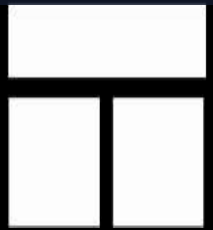
- Intimation in respect of opting to pay tax under composition scheme for the FY 2020-21 can be filed till 30.06.2020 in Form GST CMP-02.
- Statement in Form GST ITC-03 in relation to above intimation to be filed upto 31.07.2020

Notification 34/2020 – Central Tax

- Registered person availing the benefit provided under Notification 2/2019 – Central Tax (Rate) shall be required to furnish details of self-assessed tax in Form GST CMP-08 for quarter ending March 2020 by 07.07.2020
- The yearly return for 19-20 shall be required to be filed in Form GSTR 4 by the above persons till 15.07.2020

Our associate firms –VPGS & Co.

THANK YOU



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