

RECENT AMENDMENTS IN GST

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Amendments made by the Finance Act, 2020

AMENDMENT MADE THROUGH FINANCE ACT, 2020

Clauses of Finance Act, 2020	Changes/Amendments in Section	Corresponding Act
118	2	CGST Act
119	10	CGST Act
120	16	CGST Act
121	29	CGST Act
122	30	CGST Act
123	31	CGST Act
124	51	CGST Act
125	109	CGST Act
126	122	CGST Act

AMENDMENT MADE THROUGH FINANCE ACT, 2020

Clauses of Finance Act, 2020	Changes/Amendments in Section	Corresponding Act
127	132	CGST Act
128	140	CGST Act
129	168	CGST Act
130	172	CGST Act
131	Amendment to Schedule II	CGST Act
132	Retrospective exemption from, or levy or collection of, central taxes in certain cases	CGST Act
133	Retrospective effect to notification issued under clause (ii) of proviso to sub-section (3) of section 54 of Central Goods and Services Tax Act	CGST Act

AMENDMENT MADE THROUGH FINANCE ACT, 2020

Clauses of Finance Act, 2020	Changes/Amendments in Section	Corresponding Act
134	25	IGST Act
135	Retrospective exemption from, or levy or collection of, integrated tax in certain cases	IGST Act
136	1	UTGST Act
137	2	UTGST Act
138	26	UTGST Act
139	Retrospective exemption from, or levy or collection of, Union territory tax in certain cases	UTGST Act
140	14	GST (Compensation to States) Act

Amendment of Section 2 of CGST Act

In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

“(c) Dadra and Nagar Haveli and Daman and Diu;
(d) Ladakh;”.

Analysis : Changes are made to given impact of Merger of Union Territories Act, 2019 and J&K Reorganisation act, 2019.

(Effective w.e.f. 30.06.2020 vide Not. No. 49/2020- Central Tax dt. 24-06-2020)

Note : Similar change in section 1 & 2 of UTGST Act.

Amendment of Section 10 of CGST Act

In section 10 of the Central Goods and Services Tax Act, in subsection (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.

Analysis : Section 10 is related to composition scheme which covers goods as well as services. Changes in Section 10(2)(b),(c),(d) is made to ensure which goods or **SERVICE** provider can opt the composition scheme.

10(2)(b) : He is not making any supplies of goods or **SERVICES** which are not liable to tax under this Act.

10(2)(c) : He is not making any Interstate State outward supplies of goods or **SERVICES**.

10(2)(d) : He is not making any supplies of goods or **SERVICES** through an electronic commerce operator.

Amendment of Section 16 of CGST Act

In section 16 of the Central Goods and Services Tax Act, in subsection (4), the words “invoice relating to such” shall be omitted.

Analysis : Section 16(4) prescribes for time limit to claim ITC, i.e., Due date to file the return for the month of September of the next financial year to which Invoice pertains **or Invoice relating to such** debit note pertains.

Changes in GST is brought to allow credit relating to debit note irrespective of the date of issuance of Underlying Invoice related to debit note.

Amendment of Section 29 of CGST Act

In section 29 of the Central Goods and Services Tax Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.

Analysis : Section 25(3) talks about voluntary registration. Section 29 talks about cancellation of registration. Before this amendment, assessee who have taken voluntary registration could not get themselves **de-registered** as per section 29. But now after this amendment such assessee can also be de-registered.

Amendment of Section 30 of CGST Act

In section 30 of the Central Goods and Services Tax Act, in subsection (1), for the proviso, the following proviso shall be substituted, namely:—

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

Analysis : Time limit for revocation of cancellation of registration has been extended from 30 days to 60 days/90 days as above.

Amendment of Section 31 of CGST Act

In section 31 of the Central Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

Analysis : Keeping in view the introduction of E-Invoicing, the government now has the power to prescribe the manner of invoicing with respect to both Goods and Services which was not there in law earlier in respect of services.

Amendment of Section 51 of CGST Act

In section 51 of the Central Goods and Services Tax Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;

(b) sub-section (4) shall be omitted.

Analysis : There was some inherent difficulty in compliance and non-issuance of TDS certificate as per section 51(3). Now Govt. has power to prescribe form and manner in which TDS certificate shall be issued. Therefore the late fees provisions are made away with which was leviable @ 200/- per day as per section 51(4) if certificate was not issued within 5 days from the due date of TDS.

Amendment of Section 109 of CGST Act

In section 109 of the Central Goods and Services Tax Act, in subsection (6),—

(a) the words “except for the State of Jammu and Kashmir” shall be omitted;

(b) the first proviso shall be omitted.

Analysis : After the passing of J&K Reorganisation Act, 2019, now the Govt. has decided to constitute the state bench of the Appellate Tribunal for the Union Territory of J&K and Union Territory of Ladakh also.

(Effective w.e.f. 30.06.2020 vide Not. No. 49/2020- Central Tax dt. 24-06-2020)

Amendment of Section 122 of CGST Act

In section 122 of the Central Goods and Services Tax Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any person **who retains the benefit** of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

Analysis : To impose the penalty on the person who in actually gets the benefits arising out of following transactions:

- Supply without issue of invoice or issue of incorrect invoice.
- Issue of invoice without actual supply.
- Claiming ITC without receiving supply in actual.

Claims or distributed ITC in case of Input Service Distributor.

Amendment of Section 132 of CGST Act

In section 132 of the Central Goods and Services Tax Act, in subsection (1),—

(i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or **causes to commit and retain the benefits arising out of**, any of the following offences” **shall be substituted**;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(iii) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.

Analysis : Similar changes as made in **section 122** which was related to **penalty** have been made in **section 132** which relates to **prosecution**.

Amendment of Section 140 of CGST Act

In section 140 of the Central Goods and Services Tax Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the words “existing law”, the words **“within such time and”** shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

Amendment of Section 140 of CGST Act..contd.

(d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

(f) in sub-section (7), for the words “credit under this Act even if”, the words “credit under this Act, within such time and in such manner as may be prescribed, even if” shall be substituted and shall be deemed to have been substituted;

Amendment of Section 140 of CGST Act..contd.

(g) in sub-section (8), for the words “in such manner”, the words “within such time and in such manner” shall be substituted and shall be deemed to have been substituted;

(h) in sub-section (9), for the words “credit can be reclaimed subject to”, the words “credit can be reclaimed within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted.

Analysis : Amendment with retrospective effect from 01.07.2017 has been made to provide that grant of transitional credit shall be subject to conditions, manner and limitations as prescribed by the Govt. It may be due to various decision of High Courts in favor of assessee. It seems that Govt. may extend time to claim ITC once.

**(Effective w.e.f. 09.05.2020 vide Not. No. 43/2020- Central Tax
Dt. 16-05-2020)**

Amendment of Section 168 of CGST Act

In section 168 of the Central Goods and Services Tax Act, in sub-section (2), for the words, brackets and figures “sub-section (5) of section 66, sub-section (1) of section 143”, the words, brackets and figures “sub-section (1) of section 143, except the second proviso thereof” shall be substituted.

Analysis : Section 168 gives powers to CBIC to issue orders, instructions or directions to central tax officers. Now, power for fixation of special audit expenses and also the power of extension of time limit for bringing back the goods sent to job worker shall be exercised by the jurisdictional Commissioner instead of CBIC.

(Effective w.e.f. 30.06.2020 vide Not. No. 49/2020- Central Tax dt. 24-06-2020)

Amendment of Section 172 of CGST Act

In section 172 of the Central Goods and Services Tax Act, in subsection (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Analysis : Section 172 gives power to Govt. to issue Removal of Difficulty order. The time limit to issue such order is extended from 3 years to 5 years from 01.07.2017.

(Effective w.e.f. 30.06.2020 vide Not. No. 49/2020- Central Tax and 04/2020-Integrated Tax dt. 24-06-2020)

Note : Similar change in section 25 of IGST Act as well as section 26 of the UTGST Act.

Amendment of Schedule II

In Schedule II to the Central Goods and Services Tax Act, in paragraph 4, the words **“whether or not for a consideration,”** at both the places where they occur, **shall be omitted** and shall be deemed to have been omitted with effect from the **1st day of July, 2017.**

Analysis : Schedule II describes whether any activity is to be treated as a supply of goods or supply of service if the same constitutes as supply. While schedule I describes activities to be treated as supply made or agreed to be made without consideration. The words as mentioned above are deleted in entries 4(a) and 4(b) of Schedule II relating to the transfer of business assets made without consideration to bring that in alignment with **Section 7 and Schedule I.**

Retrospective exemption from, or levy or collection of, central tax in certain cases.

(1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 673(E), dated the 28th June, 2017, issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017,—

(i) no central tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);

Retrospective exemption from, or levy or collection of, central tax in certain cases.

(ii) central tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had subsection (1) been in force at all material times.

Note : Similar change in IGST Act and UTGST Act.

Retrospective effect to notification issued under clause (ii) of proviso to sub-section (3) of section 54 of Central GST Act.

The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 708(E), dated the 30th September, 2019, issued by the Central Government, on the recommendations of the Council, in exercise of the powers under clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017, read with sub-section (2) of section 9 of the Goods and Services Tax (Compensation to States) Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

Analysis : Notification was issued to disallow the accumulated credit of compensation cess on tobacco products arising out of inverted duty structure w.e.f. 01.10.2019 vide Not No. 03/2019-Compensation Cess (Rate) dt. 30.09.2019. Now that notification is being given retrospective

**Here is the end of
amendments made by the
Finance Act.**

New Section 168A inserted through Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 issued on 31-03-2020

(1) Not with standing anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with **due to force majeure**.

(2) The power to issue notification under sub-section (1) shall include the power to give **retrospective effect** to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purposes of this section, the expression “force majeure” means a case of war, **epidemic**, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

**GSTR-3B compliance for tax payer
having aggregate turnover
EXCEEDING Rs. 5 crores in preceding
financial year**

**Not. No. 51/2020, 52/2020 and 54/2020 – Central Tax dt.
24.06.2020 and Not. No. 36/2020-Central Tax dt. 03-04-2020
and Not. No. 57/2020-Central Tax dated 30.06.2020 and Not.
No. 31/2020, 32/2020 -Central Tax dated 03.04.2020
&
Circular No. 141/11/2020 dt. 24.06.2020**

MONTH	DUE DATE OF GSTR-3B	CALCULATION OF INTEREST
JUL 2017 – JAN 2020	N.A.	18%
FEB 2020	24 TH JUNE 2020	Nil till 4 th April, 9% till 24 th June and 18% thereafter till the time of filing of return
MAR 2020	24 TH JUNE 2020	Nil till 5 th May, 9% till 24 th June and 18% thereafter till the time of filing of return
APRIL 2020	24 TH JUNE 2020	Nil till 4 th June, 9% till 24 th June and 18% thereafter till the time of filing of return
MAY 2020	27 TH JUNE 2020	Nil till 27 th June and 18% thereafter
JUNE 2020	20 TH JULY 2020	Nil till 20 th July and 18% thereafter
JULY 2020	20 TH AUGUST 2020	Nil till 20 th August and 18% thereafter

Late Fees will be maximum Rs. 500/- (250/- CGST and 250/- SGST) if the GSTR-3B is filed by 30th September 2020. Late fees will be ZERO for NIL GSTR - 3B if filed by 30th September 2020. Refund will be granted to the taxpayers if late fees has been paid in excess amount than 500/- or Nil as the case may be.

Example of interest calculation

S. No.	Month	Due Date	Filing Date	Days Delay	Return filed upto 24 th June	Interest
1	March 20	20 th April 2020	02 nd May 2020	12	Yes	Nil
2	March 20	20 th April 2020	24 th June 2020	65	Yes	Nil for first 15 days + 9% for next 50 days
3	March 20	20 th April 2020	15 th July 2020	86	No	Nil for first 15 days + 9% for next 50 days + 18% for next 21 days

Late Fees : If GSTR-3B is not filed by the due dates specified in the notification, then late will be from the **ACTUAL DUE DATE** of return till the date of filing of return (Sub to max 500/- or NIL as the case may be)

GSTR-3B compliance for tax payer having aggregate turnover UPTO Rs. 5 crores in preceding financial year for following states and UTs:

Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

**Not. No. 51/2020, 52/2020 and 54/2020 – Central Tax dt. 24.06.2020 and Not. No. 36/2020-Central Tax dt. 03-04-2020 and Not. No. 57/2020-Central Tax dated 30.06.2020 and Not. No. 31/2020, 32/2020 -Central Tax dated 03.04.2020
&
Circular No. 141/11/2020 dt. 24.06.2020**

MONTH	DUE DATE OF GSTR-3B	CALCULATION OF INTEREST
JUL 2017 – JAN 2020	N.A.	18%
FEB 2020	30 TH JUNE 2020	Nil till 30 th June and 9% till 30 th September
MAR 2020	3 RD JULY 2020	Nil till 3 rd July and 9% till 30 th September
APRIL 2020	6 TH JULY 2020	Nil till 6 th July and 9% till 30 th September
MAY 2020	12 TH SEPT 2020	Nil till 12 th Sep and 9% till 30 th September
JUNE 2020	23 RD SEPT 2020	Nil till 23 rd Sep and 9% till 30 th September
JULY 2020	27 TH SEPT 2020	Nil till 27 th Sep and 9% till 30 th September
AUGUST 2020	01 ST OCT 2020	Nil till 01 st Oct and 18% thereafter

Late Fees will be maximum Rs. 500/- (250/- CGST and 250/- SGST) if the GSTR-3B is filed by 30th September 2020. Late fees will be ZERO for NIL GSTR - 3B if filed by 30th September 2020.

GSTR-3B compliance for tax payer having aggregate turnover UPTO 5 crores in preceding financial year for following states and UTs:

Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

Not. No. 51/2020, 52/2020 and 54/2020 – Central Tax dt. 24.06.2020 and Not. No. 36/2020-Central Tax dt. 03-04-2020 and Not. No. 57/2020-Central Tax dated 30.06.2020 and Not. No. 31/2020, 32/2020 -Central Tax dated 03.04.2020

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Circular No. 141/11/2020 dt. 24.06.2020

MONTH	DUE DATE OF GSTR-3B	CALCULATION OF INTEREST
JUL 2017 – JAN 2020	N.A.	18%
FEB 2020	30 TH JUNE 2020	Nil till 30 th June and 9% till 30 th September
MAR 2020	5 TH JULY 2020	Nil till 5 th July and 9% till 30 th September
APRIL 2020	9 TH JULY 2020	Nil till 9 th July and 9% till 30 th September
MAY 2020	15 TH SEPT 2020	Nil till 15 th Sep and 9% till 30 th September
JUNE 2020	25 TH SEPT 2020	Nil till 25 th Sep and 9% till 30 th September
JULY 2020	29 TH SEPT 2020	Nil till 29 th Sep and 9% till 30 th September
AUGUST 2020	03 RD OCT 2020	Nil till 03 rd Oct and 18% thereafter

Late Fees will be maximum Rs. 500/- (250/- CGST and 250/- SGST) if the GSTR-3B is filed by 30th September 2020. Late fees will be ZERO for NIL GSTR - 3B if filed by 30th September 2020.

Example of interest calculation

S. No.	Month	Due Date	Filing Date	Days Delay	Return filed upto 05 th July	Interest
1	March 20	24 th April 2020	24 th June 2020	61	Yes	Nil
2	March 20	24 th April 2020	24 th Sep 2020	153	No	Nil for first 72 days + 9% for next 81 days
3	March 20	24 th April 2020	24 th Oct 2020	183	No	Nil for first 72 days + 9% for next 89 days + 18% for next 22 days

Late Fees : If GSTR-3B is not filed by the due dates specified in the notification, then late will be from the **ACTUAL DUE DATE** of return till the date of filing of return (Sub to max 500/- or NIL as the case may be)

GSTR-1 COMPLIANCE

Not. No. 53/2020-Central Tax dt. 24.06.2020.

**Earlier Not. No. 33/2020 – Central Tax dt.
03.04.2020 was issued.**

MONTHLY

Month	Due Date
March 2020	10 th July 2020
April 2020	24 th July 2020
May 2020	28 th July 2020
June 2020	05 th August 2020

QUARTERLY

Quarter	Due Date
January 2020 - March 2020	17 th July 2020
April 2020 - June 2020	03 rd August 2020

COMPOSITION DEALERS COMPLIANCE

Not. No. 59/2020-Central Tax dt. 17.07.2020

Not. No. 34/2020-Central Tax dt. 03.04.2020

QUARTERLY – CMP-08

Quarter	Due Date
January 2020 - March 2020	7 th July 2020
April 2020 - June 2020	18 th July 2020
July 2020 – September 2020	18 th October 2020

YEARLY – GSTR-4

Financial Year	Due Date
2019-2020	31 st August 2020
2020-2021	30 th April 2021

Filing of GSTR-3B & GSTR-1 by companies assessee through EVC instead of DSC

– Not. No. 48/2020-Central Tax dt. 19.06.2020.

Earlier issued Not. No. 38/2020-Central Tax dt. 05.05.2020

GSTR-3B : From 21st April 2020 to 30th September 2020

GSTR-1 : From 27th May 2020 to 30th September 2020

Extension of Due date of filing from GSTR-9 and GSTR-9C for the F.Y. 2018-19

– Not. No. 41/2020-Central Tax dt. 05.05.2020.

The due date is now **30TH SEPTEMBER 2020** for filing annual return and GST audit report for the F.Y. 2018-19.

(Section 44 read with rule 80)

Relaxation in OTHER PRESCRIBED compliance

(LUT, ITC-04, GSTR-7, GSTR-8 etc.)

Not. No. 55/2020-Central Tax dt. 27.06.2020

Earlier Not. No. 35/2020-Central Tax dt. 03.04.2020

Circular No. 138/08/2020 dt. 06.05.2020

- ❖ Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act,
- ❖ which falls during the period from the
- ❖ **20.03. 2020 to the 30.08.2020**, 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 be extended upto the **31st day of August, 2020**,

Relaxation in OTHER PRESCRIBED compliance..Contd..

Covers/Include:

- ❖ completion of any **proceeding** or
- ❖ passing of any **order** or
- ❖ issuance of any **notice, intimation, notification, sanction or approval** or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- ❖ filing of any **appeal, reply or application** or
- ❖ furnishing of any **report, document, return, statement** or
- ❖ such other record, by whatever name called, under the provisions of the Acts stated above;

Relaxation in OTHER PRESCRIBED compliance..Contd..

Does not Cover/Exclude:

- ❖ Chapter IV (Time and Value of Supply)
- ❖ Sub-section (3) of section 10 (Expiry of composition scheme on the day when aggregate turnover exceed the prescribed limit for composition scheme)
- ❖ Section 25 (Registration Procedure)
- ❖ Section 27 (Specific provision for casual taxable person and non resident taxable person)
- ❖ Section 31 (Tax Invoice)
- ❖ Section 37 (Furnishing of details of outward supplies)
- ❖ Section 47 (Levy of Late Fees)
- ❖ Section 50 (Interest on delayed payment of tax)

Relaxation in OTHER PRESCRIBED compliance..Contd..

Does not Cover/Exclude:

- ❖ **Section 69** (Power to arrest)
- ❖ **Section 90** (Liability of partner of firm to pay tax)
- ❖ **Section 122** (Penalty of certain offences)
- ❖ **Section 129** (Detention, seizure and release of goods and conveyances in transit)
- ❖ **Section 39** except sub-section (3), (4) & (5) (Furnishing of Return except TDS return, ISD return and return by registered non resident taxable person)
- ❖ **Section 68** (Related to E Way Bill)
- ❖ **Rules for all such above exclusions**

ITC Restriction – Rules 36(4)

Not. No. 30/2020-Central Tax dt. 03.04.2020

- ❖ Said condition shall **apply cumulatively**
- ❖ for the period February, March, April, May, June, July and August, 2020
and
- ❖ the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the **cumulative adjustment of input tax credit for the said months** in accordance with the condition above.

Relaxation in Issue of Refund Order

Not. No. 56/2020-Central Tax dt. 27.06.2020

Earlier Not. No. 46/2020-Central Tax dt. 09.06.2020

- ❖ In cases where a notice has been issued for *rejection of refund claim*, in full or in part and
- ❖ where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the
- ❖ *20th day of March, 2020 to the 30th day of August, 2020,*
- ❖ in such cases the time limit for issuance of the said order shall be extended to
- ❖ fifteen days after the receipt of reply to the notice from the registered person or the
- ❖ 31st day of August, 2020, whichever is later

Relaxation in application of “REVOCATION OF CANCELLATION OF GST REGISTRATION”

Order No. 01/2020 –Central Tax dt. 25.06.2020

For the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and

where cancellation order was passed **up to 12th June, 2020,**

the **later** of the following dates shall be considered:-

- a) Date of service of the said cancellation order; or
- b) 31st day of August, 2020.

(Meaning thereby the application can be filed in this case upto **30.09.2020**, i.e., within 30 days of 31.08.2020)

Furnishing of NIL GSTR-1 through SMS

Not. No. 58/2020-Central Tax dt. 01.07.2020

NIL **GSTR-1** can be filed and shall be verified by a registered mobile number based One Time Password facility w.e.f. 01.07.2020.

The taxpayers need to send SMS to 14409 as NIL<space>R1<space>GSTIN number<space>Tax period (in MMYYYY).

For instance: NIL R1 09XXXXXXXXXXZC 042020 (for monthly return of April 2020) or NIL R1 09XXXXXXXXXXZC 062020 (for quarterly return of April-June 2020).

After sending the above message, the taxpayers will get a six-digit code with validity up to 30 minutes. Hereafter, to confirm their NIL statement filing, the taxpayers need to send: CNF<space>R1<space> CODE to 14409. On successful code validation, the return will be filed and taxpayers will receive an acknowledgement number through SMS.

Furnishing of NIL GSTR-3B through SMS

Not. No. 44/2020-Central Tax dt. 08.06.2020

NIL **GSTR-3B** can be filed and shall be verified by a registered mobile number based One Time Password facility w.e.f. 08.06.2020.

The taxpayers need to send SMS to 14409 as NIL<space>3B<space>GSTIN number<space>Tax period (in MMYYYY).

For instance: NIL 3B 09XXXXXXXXXXZC 042020 (for monthly return of April 2020)

After sending the above message, the taxpayers will get a six-digit code with validity up to 30 minutes. Hereafter, to confirm their NIL statement filing, the taxpayers need to send: CNF<space>3B<space> CODE to 14409. On successful code validation, the return will be filed and taxpayers will receive an acknowledgement number through SMS.

Clarification on Salary/Remuneration to Directors

Circular No. 140/10/2020 dt. 10.06.2020

- ❖ Part of Director's remuneration which are declared as **"Salaries"** in the books of a company and **subjected to TDS under Section 192** of the IT Act, are **not taxable** being consideration for services by an employee to the employer in the course of or in relation to his employment in terms of Schedule III of the CGST Act, 2017 (Employer-Employee Relationship)
- ❖ Part of employee Director's remuneration which is declared separately **other than "salaries"** in the Company's accounts and **subjected to TDS under Section 194J** of the IT Act as *Fees for professional or Technical Services* shall be treated as consideration for providing services which are **outside the scope of Schedule III** of the CGST Act, and is therefore, **taxable**. Further, in terms of notification No. 13/2017 - Central Tax (Rate) dated 28.06.2017, the recipient of the said services i.e. the **Company, is liable to discharge the applicable GST on it on reverse charge basis .**



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