

SYNOPSIS OF NOTIFICATIONS AND DUE DATES PRESCRIBED IN GST

1. Notification No. 37/2020-Central Tax dated 28.04.2020:

This notification seeks to give effect to the facility by which a registered person may transfer tax, interest, penalty, fee or any other amount available in the electronic cash ledger to the electronic cash ledger for IGST, CGST, SGST/UTGST or Cess in FORM GST PMT – 09 with effect from 21.04.2020.

2. Notification No. 38/2020-Central Tax read with Notification No. 44/2020-Central Tax and Notification No. 48/2020-Central Tax dated 05.05.2020, 08.06.2020 and 19.06.2020 respectively:

➤ VERIFICATION THROUGH ELECTRONIC VERIFICATION CODE (EVC) –

- ✓ Registered person being Companies shall be allowed to furnish FORM GSTR 3B verified through EVC during the period from the 21.04.2020 to 30.09.2020.
- ✓ Registered person being Companies shall be allowed to furnish FORM GSTR 1 verified through EVC during the period from the 27.05.2020 to 30.09.2020.

➤ FURNISHING OF RETURN BY SMS FACILITY –

By insertion of Section 67A with effect from 08.06.2020, a registered person, who is required to furnish a Nil return in FORM GSTR-3B for a tax period, may furnish the said return through a short messaging service (SMS) using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

3. Notification No. 40/2020-Central Tax read with Notification No. 47/2020-Central Tax dated 05.05.2020 and 09.06.2020 respectively:

Where an e-way bill has been generated on or before 24.03.2020 and whose validity has expired on or after 20.03.2020, the validity period of such e-way bill shall be deemed to have been extended till 30.06.2020.

4. Notification No. 41/2020-Central Tax dated 05.05.2020:

This notification seeks to extend the due date of furnishing of FORM GSTR 9/9C for FY 2018-19 till 30.09.2020.

5. Notification No. 46/2020-Central Tax read with Notification No. 56/2020-Central Tax dated 09.06.2020 and 27.06.2020 respectively:

In cases where a notice has been issued for rejection of refund claim, and where the time limit for issuance of order falls during the period from 20.03.2020 to 30.08.2020, in such cases the time limit for issuance of the said order shall be extended to later of the following –

- ✓ fifteen days after the receipt of reply to the notice from the registered person
- ✓ 31.08.2020

6. Notification No. 55/2020-Central Tax dated 27.06.2020:

- **COMPLIANCE OR COMPLETION OF ACTION** - Extension of time limit for all completion or compliance of any action by any authority or by any person has been extended to 31.08.2020 where due date of such completion or compliances falls during the period from the 20.03.2020 to the 30.08.2020.
- **FURNISHING RETURNS ETC.** - Extension for time limit for 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 Act stated above has been extended to 31.08.2020 where due date of such filing falls during the period from the 20.03.2020 to the 30.08.2020.
- **RETURN** - Due date of submission of TDS return, ISD return, return to be filed by a non-resident has been extended to 31.08.2020.
- **EXTENSION NOT AVAILABLE TO THE FOLLOWING COMPLIANCES –**
 - ✓ Provisions relating to registration.
 - ✓ Limit of Composition exceeded by a person paying under composition scheme.
 - ✓ Time of supply for issuance of Tax Invoice.
 - ✓ GSTR 1/GSTR 3B compliance – separate notifications provide for requisite extension.
 - ✓ Late fee, Interest – separate notifications provide for requisite extension.
 - ✓ Power to arrest.
 - ✓ Penalties for non-compliances as provided in Sec. 122.
 - ✓ Liability of partners of a firm to pay tax.
 - ✓ Detention, seizure and release of goods and conveyances in transit.

7. Notification No. 53/2020-Central Tax dated 24.06.2020:

This notification provides conditional waiver of late fees payable for the registered persons who fail to furnish FORM GSTR-1 for the months or quarter by the due date, but furnishes within the date specified in the Table below –

Sl. No.	Month / Quarter	Dates
1.	March, 2020	10.07.2020
2.	April, 2020	24.07.2020
3.	May, 2020	28.07.2020
4.	June, 2020	05.08.2020
5.	January, 2020 to March, 2020	17.07.2020
6.	April, 2020 to June, 2020	03.08.2020

8. Notification No. 51/2020, 52/2020, 54/2020 and 57/2020 of Central Tax dated 24.06.2020 and 30.06.2020 respectively:

- Taxpayers having aggregate turnover of more than Rs. 5 crores in the preceding financial year –

Tax period (1)	Condition / Due date (2)	Rate of Interest and Late fees (3)	On failure to file within the date specified in column (2) (4)
Feb'20, Mar'20 and Apr'20	If GSTR 3B is furnished on or before 24th June, 2020.	Interest shall be Nil for first 15 days from the due date and at the rate of 9% per annum thereafter. Late fees shall stand waived.	Interest @ 18% per annum and late fees as per Section 47 shall be applicable from their respective due dates i.e. 21st of the month succeeding such month.
May'20	If GSTR 3B is furnished on or before 27th June, 2020.	Nil.	• Interest @18% shall be applicable from 28.06.2020.

			<ul style="list-style-type: none"> • <u>LATE FEES</u> : <ul style="list-style-type: none"> ➤ If filed by 30.09.2020- <ul style="list-style-type: none"> ✓ For Nil returns, complete waiver. ✓ For Others, max. Rs. 250 each under CGST and SGST. Calculation from 28.06.2020. ➤ If filed after 30.09.2020, late fees as per Section 47 from 28.06.2020.
Jun'20 and Jul'20	If GSTR 3B is furnished on or before 20th of the month succeeding such month.	Nil	<ul style="list-style-type: none"> • Interest @18% shall be applicable from 21st of the month succeeding such month. • <u>LATE FEES</u> : <ul style="list-style-type: none"> ➤ If filed by 30.09.2020- <ul style="list-style-type: none"> ✓ For Nil returns, complete waiver. ✓ For Others, max. Rs. 250 each under CGST and SGST. Calculation from 21st of the month succeeding such month. ➤ If filed after 30.09.2020, late fees as per Section 47 from 21st of the month succeeding such month.

- Taxpayers having aggregate turnover of up to Rs. 5 crores in the preceding financial year –

Class of Registered Persons (RP)	Tax period	No Interest and Late Fees if filed on or before	Interest and Late Fees if filed after the date specified in column (3) but upto 30.09.2020	If filed after 30.09.2020
(1)	(2)	(3)	(4)	(5)
RP having principal place of business in the States of 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	Feb'20	30.06.2020	<ul style="list-style-type: none"> Interest @ 9% shall thereafter be applicable till 30.09.2020. <u>LATE FEES</u> : <ul style="list-style-type: none"> ✓ For Nil returns, complete waiver. ✓ For Others, max. Rs. 250 each under CGST and SGST. Calculation from 23rd of the month succeeding such month. 	Interest @ 18% and Late Fees as per Section 47 shall be applicable from 23rd of the month succeeding such month.
	Mar'20	03.07.2020		
	Apr'20	06.07.2020		
	May'20	12.09.2020		
	Jun'20	23.09.2020		
	Jul'20	27.09.2020		
	Aug'20	01.10.2020	N.A.	Interest @ 18% and Late Fees as per Section 47 shall be applicable from 02.10.2020.

Class of Registered Persons (RP)	Tax period	No Interest and Late Fees if filed on or before	Interest and Late Fees if filed after the date specified in column (3) but upto 30.09.2020	If filed after 30.09.2020
(1)	(2)	(3)	(4)	(5)
RP 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 or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Feb'20	30.06.2020	<ul style="list-style-type: none"> Interest @ 9% shall thereafter be applicable till 30.09.2020. <u>LATE FEES</u> : <ul style="list-style-type: none"> ✓ For Nil returns, complete waiver. ✓ For Others, max. Rs. 250 each under CGST and SGST. Calculation from 25th of the month succeeding such month. 	Interest @ 18% and Late Fees as per Section 47 shall be applicable from 25th of the month succeeding such month.
	Mar'20	05.07.2020		
	Apr'20	09.07.2020		
	May'20	15.09.2020		
	Jun'20	25.09.2020		
	Jul'20	29.09.2020		
	Aug'20	03.10.2020	N.A.	Interest @ 18% and Late Fees as per Section 47 shall be applicable from 04.10.2020.

- Taxpayers who failed to file GSTR 3B for the months of July, 2017 to January, 2020, by the respective due date but furnishes the said return between the period 01.07.2020 to 30.09.2020, the total amount of late fees payable for each tax period shall be as follows –
 - ✓ For Nil returns, completely waived.
 - ✓ For Others, max. Rs. 250 each under CGST and SGST. Calculation to be made from the date immediately following the respective due dates.