



**GST update on various extensions/relaxations on account of pandemic**

**Relaxation in the interest rate and late fees – NN 8/2021-CT & NN 9/2021 dated 1<sup>st</sup> May, 2021 respectively**

Aggregate Turnover	Tax Period	Interest Rate Relaxation from due date			Late Fee waiver from due date
		For 1st 15 days	For next 15 days	Thereafter	
More than INR 5 crores	March & April, 2021	9%	18%	18%	15 days
Upto INR 5 Crores	March & April, 2021	Nil	9%	18%	30 days
Upto INR 5 Crores - Quarterly filers	March & April, 2021	Nil	9%	18%	30 days <i>[For the period January-March, 2021]</i>
Return under Composition Scheme	Quarter ending March, 2021	Nil	9%	18%	-

- The NN 8/2021-CT comes from retrospective effect i.e. 18-4-2021
- The NN 9/2021-CT comes from retrospective effect i.e. 20-4-2021
- Chances of refund arise where the taxpayers have already filed return for the month of March, 2021 till 30<sup>th</sup> April, 2021 along-with payment of interest and late fee.

**Extension in the due date for filing GSTR 4 (Annual Return for person opted for Composition Scheme)– NN 10/2021-CT dated 1<sup>st</sup> May, 2021**

- From 31<sup>st</sup> March, 2021 till **31<sup>st</sup> May, 2021**
- Notification comes from retrospective effect i.e. 30-4-2021

**Extension in the due date for filing GST ITC-04 – NN 11/2021-CT dated 1<sup>st</sup> May, 2021**

- In respect of goods dispatched to a job worker or received from a job worker, during the period from 1<sup>st</sup> January, 2021 to 31<sup>st</sup> March, 2021.
- Extended till **31<sup>st</sup> May, 2021**
- Notification comes from retrospective effect i.e. 25-4-2021

**Extension in the due date for filing GSTR 1 – NN 12/2021-CT dated 1<sup>st</sup> May, 2021**

- In respect of April, 2021
- Till **26<sup>th</sup> May, 2021**

### Extension in compliance of rule 36(4) – NN 13/2021-CT dated 1<sup>st</sup> May, 2021

- Such condition shall apply cumulatively for the period April and May, 2021 and
- The return in FORM GSTR-3B for the tax period **May, 2021** shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.

### Extension in compliance of rule 59(2) – NN 13/2021-CT dated 1<sup>st</sup> May, 2021

- For the tax period April, 2021
- A registered person may furnish such details, using Invoice Furnishing Facility (IFF) from 1<sup>st</sup> May, 2021 till **28<sup>th</sup> May, 2021**.

### Relaxations in time limits for completion or compliance under the GST law – NN 14/2021-CT dated 1<sup>st</sup> May, 2021

- 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 GST Act,
- which falls during the period from the 15<sup>th</sup> April, 2021 to 30<sup>th</sup> May, 2021, 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 31<sup>st</sup> May, 2021,
- **INCLUDING** for the purposes of -

(a)

- 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

(b)

- 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;

### **Non-applicability of aforesaid notification in certain cases**

Such extension of time **shall not be applicable** for the compliances of the provisions of the said Act and Corresponding Rules, as mentioned below –

Section No.	Corresponding rules	Provisions related to
Chapter IV	Chapter IV of CGST Rules, 2017, rules ranging from 27 to 35.	Time and Value of Supply
Section 10(3)	-	Lapse of Composition scheme due to crossing of Limits
Section 25	Rule No. 8, 14, 9, 10, 10A, 11, 12, 16, 17, 18, 24, 25, 26	Procedure for Registration
Section 27	Rule No. 13 & 15	Provisions relating to Registration for Casual taxable person & Non-resident Taxable person.
Section 31	Rule No. 46, 46A, 47, 49, 50, 51, 52, 53	Tax Invoice
Section 37	Rule No. 59, 78, 79	Furnishing Details of Outward supplies
Section 39, <i>except those covered u/s 39(3), (4) &amp; (5).</i>	Rule 61, 62	Furnishing of returns.
Section 47	-	Levy of Late fee on Failure to Furnish return u/s 37, 38, 39 & 45.
Section 50	-	Interest on delayed payment of Tax
Section 68, <i>to the extent E-way Bill is considered.</i>	-	Inspection of Goods in movement.
Section 69	-	Power to Arrest
Section 90	-	Liability of partners of firm to pay tax.
Section 122	-	Penalty for certain offences
Section 129	-	Detention, seizure and release of Goods and Conveyances in transit.

- Notification comes from retrospective effect i.e. 15-4-2021

#### Extension in grant of registration – NN 14/2021-CT dated 1<sup>st</sup> May, 2021

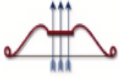
- If **verification** of the application under rule 9,
- Falls during the period from the 1<sup>st</sup> May, 2021 to the 31<sup>st</sup> May, 2021,
- And if the same has not been made, then
- Extended upto the **15<sup>th</sup> June, 2021**
- Notification comes from retrospective effect i.e. 15-4-2021

#### Extension in grant of registration – NN 14/2021-CT dated 1<sup>st</sup> May, 2021

- 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 as per section 54(5), read with section 54(7)
- falls during the period from the 15<sup>th</sup> April, 2021 to 30<sup>th</sup> May, 2021,
- in such cases the time limit for issuance of the said order
- shall be extended to **(i) 15 days after the receipt of reply to the notice from the registered person, or (ii) 31<sup>st</sup> May, 2021, whichever is later.**
- Notification comes from retrospective effect i.e. 15-4-2021

**Aditya Singhania**

**Punam Singhania**



**SINGHANIA' S GST CONSULTANCY & CO.**

*Vastu evam Sewa kar Consultants*

A: Room No. 958, 32, Ezra Street, Kolkata-700001

W: [www.singhaniagstconsultancy.com](http://www.singhaniagstconsultancy.com)

M: +91 91637 27490

E: [info@singhaniagstconsultancy.com](mailto:info@singhaniagstconsultancy.com)