

# SUMMARY OF NOTIFICATIONS & CIRCULARS

S. No.	Contents																								
1.	As per <b><u>Notification No. 16/2021-CT dated 01.06.2021</u></b> , provisions of section 112 of the said Act shall come into force w.e.f 01.06.2021.																								
2.	As per <b><u>Notification No. 17/2021-CT dated 01.06.2021</u></b> , the due date for filing GSTR-1 for May 2021 is extended to 26.06.2021 by making amendment in N/N-83/2020.																								
3.	<p>As per <b><u>Notification No. 18/2021-CT dated 01.06.2021</u></b>, relief is provided by lowering the interest rates:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Class of Persons</th> <th style="text-align: center;">Rate of Interest</th> <th style="text-align: center;">For the Month</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">March, April &amp; May 2021</td> </tr> <tr> <td style="text-align: center;">Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year and liable to file return as per section 39(1)</td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 45 days: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">March, 2021</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 30 days: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">April, 2021</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 15 days: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">May, 2021</td> </tr> <tr> <td style="text-align: center;">Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year and liable to file return as per proviso u/s 39(1)</td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 45 days: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">March, 2021</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 30 days: 9%</li> <li>• Thereafter: 18%</li> </ul> </td> <td style="text-align: center;">April, 2021</td> </tr> <tr> <td></td> <td> <ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> </ul> </td> <td style="text-align: center;">May, 2021</td> </tr> </tbody> </table>	Class of Persons	Rate of Interest	For the Month	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	<ul style="list-style-type: none"> <li>• First 15 days from due date: 9%</li> <li>• Thereafter: 18%</li> </ul>	March, April & May 2021	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year and liable to file return as per section 39(1)	<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 45 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	March, 2021		<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 30 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	April, 2021		<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 15 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	May, 2021	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year and liable to file return as per proviso u/s 39(1)	<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 45 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	March, 2021		<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 30 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	April, 2021		<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> </ul>	May, 2021
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Person liable to file return u/s 39(2)		<ul style="list-style-type: none"> <li>• First 15 days from due date: Nil</li> <li>• Next 45 days: 9%</li> <li>• Thereafter: 18%</li> </ul>	Quarter ending March, 2021

4.

As per **Notification No. 19/2021-CT dated 01.06.2021**, late fees are waived off for:

S. No.	Class of registered persons	Tax period	Period for which late fee waived
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.”

The registered persons who failed to furnish the return in FORM GSTR-3B for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31<sup>st</sup> day of August, 2021, the total amount of late fee is:

Tax Liability	Maximum late fees
Nil Liability	Rs. 500 (Rs. 250 each for CGST and SGST)
Having Tax liability	Rs. 1000 (Rs. 500 each for CGST and SGST)

	The total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward:													
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5.	As per <b>Notification No. 20/2021-CT dated 01.06.2021</b> , the late fees for GSTR-1 for the tax period June, 2021 onwards or quarter ending June, 2021 onwards:													
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6.	As per <b>Notification No. 20/2021-CT dated 01.06.2021</b> , late fee payable for GSTR-4 for FY 2021-22 onwards is:													
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Registered persons with Nil Central tax liability	Rs. 250/-													
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7.	As per <b>Notification No. 22/2021- CT dated 01.06.2021</b> , the late fees for failure to furnish return in FORM GSTR-7 for the month of June, 2021 onwards is twenty-five rupees per day subject to maximum total liability of Rs. 1,000/-													
8.	As per <b>Notification No. 23/2021-CT dated 01.06.2021</b> , Notification no. 13/2020-CT is amended to exclude government departments and local authorities from the requirement of issuance of e-invoice.													

9.	As per <b><u>Notification No. 24/2021-CT dated 01.06.2021</u></b> , notification no. 14/2021-CT is amended in order to extend due date of compliances which fall during the period from "15.04.2021 to 29.06.2021" till 30.06.2021.					
10.	As per <b><u>Notification No. 25/2021-CT dated 01.06.2021</u></b> , the due date for filing FORM GSTR-4 for financial year 2020-21 is extended to 31.07.2021.					
11.	As per <b><u>Notification No. 26/2021-CT dated 01.06.2021</u></b> , the due date for furnishing of FORM ITC-04 for quarter ending March, 2021 is extended to 30.06.2021.					
12.	<p>As per <b><u>Notification No. 27/2021-CT dated 01.06.2021</u></b>, CGST Rules, 2017 are amended by Central Goods and Services Tax (Fifth Amendment) Rules, 2021.</p> <ul style="list-style-type: none"> <li>• Companies can file GSTR-3B and GSTR-1 through EVC upto 31.08.2021.</li> <li>• Substitution of second proviso in Rule 36(4): Rule 36(4) shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.</li> <li>• Insertion of proviso in Rule 59(2): A registered person may furnish, for May, 2021, using IFF from the 01.06.2021 till 28.06.2021.</li> </ul>					
13.	As per <b><u>Notification 28/2021-CT dated 30.06.2021</u></b> , the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of Dynamic QR Code as per Notification No. 14/2020-CT, between the period from the 01 <sup>st</sup> day of December, 2020 to the 31 <sup>st</sup> day of September, 2021, is waived.					
14.	<p>As per <b><u>Notification No. 01/2021- CT (Rate) dated 02.06.2021</u></b>,</p> <ul style="list-style-type: none"> <li>• Substitution of entry in Schedule I- 2.5%  <table border="1" data-bbox="411 1585 1225 1630"> <tr> <td>259A</td> <td>9503</td> <td>Toy balloons made of natural rubber latex</td> </tr> </table> </li> <li>• Insertion of entry in List 1 (Drugs or medicines including their salts and esters and diagnostic test kits) after Schedule I  <table border="1" data-bbox="411 1731 1225 1776"> <tr> <td>231</td> <td>Diethylcarbamazine</td> </tr> </table> </li> </ul>	259A	9503	Toy balloons made of natural rubber latex	231	Diethylcarbamazine
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15.	<p>As per <b><u>Notification No. 02/2021- CT (Rate) dated 02.06.2021</u></b>, insertion of entry under Heading 9987 [Maintenance, repair and installation (except construction) services]:</p> <table border="1" data-bbox="319 1944 1380 2029"> <tr> <td>Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts</td> <td>2.5</td> </tr> </table>	Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts	2.5			
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16.	As per <b><u>Notification No. 03/2021-CT (Rate) dated 02.06.2021</u></b> , liability to pay central tax on consideration for supply of development right or FSI shall arise in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls.
17.	As per <b><u>Notification No. 04/2021-CT (Rate) dated 14.06.2021</u></b> , proviso is inserted under Heading 9954 (Construction services) in column (3), in item (iv), after clause (f):  During the period beginning from the 14 <sup>th</sup> June, 2021 and ending with the 30 <sup>th</sup> September, 2021, the central tax on service of description be levied at the rate of 2.5 per cent.
18.	<b><u>Notification 05/2021-CT (Rate) dated 14.06.2021</u></b> , provide the concessional rate of CGST on Covid-19 relief supplies, up to and inclusive of 30 <sup>th</sup> September 2021.
19.	<b><u>Circular No. 149/05/2021-GST dated 17.06.2021</u></b> , provides clarification regarding applicability of GST on supply of foods in Anganwadis and Schools:  Services provided to an educational institution by way of serving of food (catering including mid- day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations [under said entry 66 (b)(ii)]. Educational institutions as defined in the notification include aganwadi. Hence, serving of food to anganwadi shall also be covered by said exemption, whether sponsored by government or through donation from corporates.
20.	<b><u>Circular No.150/06/2021-GST dated 17.06.2021</u></b> , provides clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity):  GST is exempt on service, falling under heading 9967 (service code), by way of access to a road or a bridge on payment of annuity [entry 23A of notification No. 12/2017-Central Tax]. Entry 23 of said notification exempts “service by way of access to a road or a bridge on payment of toll”.  Services by way of construction of road fall under heading 9954. Therefore, plain reading of entry 23A makes it clear that it does not cover construction of road services (falling under heading 9954), even if deferred payment is made by way of instalments (annuities).
21.	<b><u>Circular No. 151/07/2021-GST dated 17.06.2021</u></b> , provides clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination):

	<ol style="list-style-type: none"> <li>1. GST is exempt on services provided by Central or State Boards (including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution [under S. No. 66 (aa) of notif No. 12/2017-CT(R)]. Therefore, GST shall not apply to any fee or any amount charged by such Boards for conduct of such examinations including entrance examinations.</li> <li>2. GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc, when provided to such Boards [under S. No. 66 (b) (iv) of notif No. 12/2017-CT(R)].</li> <li>3. GST at the rate of 18% applies to other services provided by such Boards, namely of providing accreditation to an institution or to a professional (accreditation fee or registration fee such as fee for FMGE screening test) so as to authorise them to provide their respective services.</li> </ol>
22.	<p>As per <b><u>Circular No. 152/08/2021-GST dated 17.06.2021</u></b>, works contract service provided by way of construction such as of rope way shall fall under entry at sl. No. 3(xii) of notification 11/2017-(CTR) and attract GST at the rate of 18%.</p>
23.	<p><b><u>Circular No. 153/09/2021-GST dated 17.06.2021</u></b>, provides clarification whether composite supply of service by way of milling of wheat into wheat flour, along with fortification, by any person to a State Government for distribution of such wheat flour under Public Distribution System is eligible for exemption under entry No. 3A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017:</p> <p>Entry No. 3A would apply to composite supply of milling of wheat and fortification thereof by miller, or of paddy into rice provided that value of goods supplied in such composite supply (goods used for fortification, packing material etc) does not exceed 25% of the value of composite supply.</p> <p>In case the supply of service by way of milling of wheat into flour or of paddy into rice, is not eligible for exemption under Sl. No. 3 A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 for the reason that value of goods supply in such a composite supply exceeds 25%, then the applicable GST rate would be 5% if such composite supply is provided to a registered person, being a job work service.</p>
24.	<p>As per <b><u>Circular No. 154/10/2021- GST dated 17.06.2021</u></b>, guaranteeing of loans by Central or State Government for their undertaking or PSU is specifically exempt under said entry No. 34A.</p>

25.	As per <b><u>Circular No. 155/11/2021-GST dated 17.06.2021</u></b> , laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately.
26.	<p><b><u>Circular No. 156/12/2021-GST dated 21.06.2021</u></b>, provides clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices:</p> <p><b><u>Clarification 1:</u></b> Dynamic QR Code is to be provided on an invoice, issued to a person, who has obtained a UIN as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017 as such person is not considered as a registered person and any invoice issued to such person shall be considered as invoice issued for a B2C supply.</p> <p><b><u>Clarification 2:</u></b> UPI ID is linked to a specific bank account of the payee/ person collecting money, separate details of bank account and IFSC may not be provided in the Dynamic QR Code.</p> <p><b><u>Clarification 3:</u></b> In such cases where the payment is collected by some person, authorized by the supplier on his/ her behalf, the UPI ID of such person may be provided in the Dynamic QR Code, instead of UPI ID of the supplier.</p> <p><b><u>Clarification 4:</u></b> Wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act 2017, and the payment is received by the supplier in foreign currency, through RBI approved mediums, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.</p> <p><b><u>Clarification 5:</u></b> In cases, where the invoice number is not available at the time of digital display of dynamic QR code in case of over the counter sales and the invoice number and invoices are generated after receipt of payment, the unique order ID/ unique sales reference number, which is uniquely linked to the invoice issued for the said transaction, may be provided in the Dynamic QR Code for digital display, as long as the details of such unique order ID/ sales reference number linkage with the invoice are available on the processing system of the merchant/ supplier and the cross reference of such payment along with unique order ID/ sales reference number are also provided on the invoice.</p> <p><b><u>Clarification 6:</u></b> When part-payment has already been received by the merchant/ supplier, either in advance or by adjustment (e.g. using a voucher, discount coupon etc), before the dynamic QR Code is generated, then the dynamic QR code may provide only the remaining amount payable by the customer/ recipient against “invoice value”. The details of total invoice value, along with details/ cross reference of the part payment/ advance/ adjustment done, and the remaining amount to be paid, should be provided on the invoice.</p>