

SUMMARY OF NOTIFICATIONS & CIRCULARS UNDER GST

S.No.	Contents
1.	As per <u>Notification No. 08/2020(CGST) dated 02.03.2020,</u> sub-rule (2) shall be substituted in Rule 31A with effect from 01.03.2020 which states that the value of lottery shall be deemed to be higher of the 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State. These rules to be called as CGST (Second Amendment) Rules, 2020.
2.	As per <u>Notification No. 09/2020 (CGST) dated 16.03.2020,</u> the persons who are foreign company which is an airlines company shall not be required to furnish reconciliation statement in FORM GSTR-9C. But a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India should be submitted for each GSTIN by the 30th September of the year succeeding the financial year.
3.	As per <u>Notification No. 10/2020 (CGST) dated 21.03.2020,</u> persons whose principal place of business or place of business was in the Union territory of Daman and Diu or in the Union territory of Dadra and Nagar Haveli till the 26.01.2020 and is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27.01.2020 onward, shall follow the special procedure: <ol style="list-style-type: none"> 1. <u>For calculating the tax period:</u> The tax period for the following month shall be taken as: <ol style="list-style-type: none"> a. January, 2020: 01.01.2020 to 25.01.2020 b. February, 2020: 26.01.2020 to 29.02.2020 2. <u>Payment of tax:</u> Irrespective of the tax charged in the invoices raised from 26.01.2020, tax has to be paid in the appropriate taxable heads. 3. <u>Transfer of ITC:</u> Persons who have GSTIN in the Union territory of Daman and Diu or in the Union territory of Dadra and Nagar Haveli till 25.01.2020 can transfer the balance ITC after filing of return for the month of January, 2020 to the registered GSTIN in the new Union territory of Daman and Diu and Dadra and Nagar Haveli by following special procedure: <ol style="list-style-type: none"> a. The said person shall intimate the jurisdictional officer (Transferor + transferee) regarding the transfer of ITC within one month of obtaining new registration. b. After filing of return for the month of January, 2020 the balance ITC left in the electronic credit ledger has to be transferred c. The transfer of ITC shall be done through FORM GSTR-3B immediately before the transition date by debiting the ITC from

	<p>electronic credit ledger in Table 4(A)(2) of GSTR-3B of transferor GSTIN and the equal amount of ITC shall be credited to the electronic credit ledger in Table 4(A)(5) of FORM GSTR-3B of transferee GSTIN.</p> <p>4. <u>Transfer of balance tax payable:</u> The balance of Union territory taxes in electronic credit ledger as on the 25.01.2020 shall be transferred as balance of Union territory tax in the electronic credit ledger.</p>
4.	<p>As per <u>Notification No. 11/2020 (CGST) dated 21.03.2020</u>, the registered persons who are corporate debtors under the provisions of Insolvency and Bankruptcy Code, 2016 undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP) shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process:</p> <ol style="list-style-type: none"> 1. <u>Obtain new Registration:</u> The taxpayer shall be treated as distinct person of the corporate debtor from the date of appointment of IRP/RP and is liable to take new GST registration in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP. <ol style="list-style-type: none"> a. In case IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP 2. <u>Filing of First Return:</u> The person shall file first return under section 40 after obtaining registration, from the date on which he becomes liable to registration till the date on which registration has been granted. 3. <u>Availing of ITC:</u> The person can avail ITC in respect of invoices issued from the appointment of IRP/RP and which bears the earlier GSTIN. <ol style="list-style-type: none"> a. Follow the conditions of Chapter V of CGST Act and the rules except Section 16(4) and Rule 36(4). b. Registered person who are receiving supplies from these persons for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the earlier GSTIN subject to the conditions of Chapter V of CGST Act and the rules except Rule 36(4). 4. <u>Refund of amount deposited in cash ledger:</u> Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration shall be available for refund to the earlier registration.

5.	As per <u>Notification No. 12/2020 (CGST) dated 21.03.2020</u> , taxpayers who could not opt for availing the option of special composition scheme and furnished a return in FORM GSTR-3B instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08, such taxpayers are not required to furnish FORM GSTR1 or FORM GST CMP-08 for all the tax periods in the financial year 2019-20.
6.	As per <u>Notification No. 13/2020 (CGST) dated 21.03.2020</u> , date of implementation of e-invoicing extended to 01.10.2020 and certain class of persons are exempted from issuing e-invoice: <ol style="list-style-type: none"> 1. Insurer/Banking Company/ Financial institution including NBFC 2. Goods transport agency 3. Supplier supplying passenger transportation service. 4. A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens.
7.	As per <u>Notification No. 14/2020 (CGST) dated 21.03.2020</u> , date of implementation of QR Code extended to 01.10.2020 and certain class of persons are exempted from capturing dynamic QR Code: <ol style="list-style-type: none"> 1. Insurer/Banking Company/ Financial institution including NBFC 2. Goods transport agency 3. Supplier supplying passenger transportation service. 4. A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens.
8.	As per <u>Notification No. 15/2020 (CGST) dated 21.03.2020</u> , the date of furnishing of annual return for the Financial year 2018-2019 shall be extended to 30.06.2020.
9.	As per <u>Notification No. 16/2020 (CGST) dated 21.03.2020</u> , the CGST Rules, 2017 are amended by CGST (Third Amendment) Rules, 2020. <ol style="list-style-type: none"> 1. Insertion of sub-rule 4A in Rule 8: The applicant while submitting an application for registration shall undergo Aadhar authentication. 2. Insertion of proviso to Rule 9(1): Where a person fails to undergo authentication of Aadhaar number then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person within sixty days from the date of application. 3. Substitution of Rule 25: “Physical verification of business premises in certain cases.-Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

- 4. Insertion of proviso in Rule 80 in sub-clause (3):** Every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018- 2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- 5. Insertion of sub-rule 4A in Rule 86(4):** Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.
- 6. Substitution of clause (c) in Rule 89(4):** Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;
- 7. Insertion of sub-rule (1A) of Rule 92(1):** Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under section 54(5) is due and payable to the applicant, he shall make an order in FORM RFD-06 sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue FORM GST PM T-03 re-crediting the said amount as Input Tax Credit in electronic credit ledger.
- 8. Insertion of Rule 96B:**
 - (1) Where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the FEMA, 1999, including any extension of such period, the person to whom the refund has been

	<p>made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:</p> <p>Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the FEMA, 1999, but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.</p> <p>(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India</p>
10.	<p>As per <u>Notification No. 17/2020 (CGST) dated 21.03.2020</u>, person who is not a citizen of India or to a class of persons other than the following:</p> <ul style="list-style-type: none"> (a) Individual; (b) authorised signatory of all types; (c) Managing and Authorised partner; and (d) Karta of an Hindu undivided family <p>Are exempted from Aadhar authentication. This shall be effective from 01.04.2020</p>
11.	<p>As per <u>Notification No. 18/2020 (CGST) dated 21.03.2020</u>, the individual shall undergo Aadhar Authentication from 01.04.2020 in order to be eligible for registration. If Aadhar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.</p>
12.	<p>As per <u>Notification No. 19/2020 (CGST) dated 21.03.2020</u>, class of persons, other than individuals who shall undergo authentication from 01.04.2020, of Aadhaar number in order to be eligible for registration</p> <ul style="list-style-type: none"> (a) authorised signatory of all types; (b) Managing and Authorised partners of a partnership firm; and (c) Karta of an Hindu undivided family <p>If Aadhar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.</p>

13.	As per <u>Notification No. 20/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-7 is extended to 24.03.2020 for the month of July, 2019 February, 2020 for taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir or in the Union territory of Jammu and Kashmir or the Union territory of Ladakh		
14.	As per <u>Notification No. 21/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 is extended for the quarter October-December, 2019 to 24.03.2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh.		
15.	As per <u>Notification No. 22/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 is extended to 24.03.2020 for the month of October, 2019 to February, 2020 for registered persons whose <ul style="list-style-type: none"> 1. principal place of business is in the erstwhile State of Jammu and Kashmir or in the Union territory of Jammu and Kashmir or the Union territory of Ladakh and 2. having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year 		
16.	As per <u>Notification No. 23/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 is extended to 24.03.2020 for the month of July, 2019 to September, 2019 for registered persons whose <ul style="list-style-type: none"> 1. principal place of business is in the State of Jammu and Kashmir 2. having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year 		
17.	As per <u>Notification No. 24/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 is extended for the quarter July-September, 2019 to 24.03.2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir.		
18.	As per <u>Notification No. 25/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-3B is extended to 24.03.2020 for the month of October, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or in the Union territory of Jammu and Kashmir or the Union territory of Ladakh.		
19.	As per <u>Notification No. 26/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-3B is extended to 24.03.2020 for the month of July, 2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir .		
20.	As per <u>Notification No. 27/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year has been extended:		
	<table border="1" style="width: 100%; background-color: #cccccc;"> <tr> <td style="text-align: center;">Quarter for which details in FORM GSTR-1 are furnished</td> <td style="text-align: center;">Time period for furnishing details in FORM GSTR-1</td> </tr> </table>	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1		

	April, 2020 to June, 2020	31 st July, 2020						
	July, 2020 to September, 2020	31 st October, 2020						
21.	As per <u>Notification No. 28/2020 (CGST) dated 21.03.2020</u> , due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year has been extended for the months from April, 2020 to September, 2020 which shall be subsequently notified in the Official Gazette.							
22.	As per <u>Notification No. 29/2020 (CGST) dated 21.03.2020</u> , last date for furnishing of GSTR-3B for the months of April, 2020 to September, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year was extended in staggered manner:							
	<table border="1"> <thead> <tr> <th>States</th> <th>Due Date</th> </tr> </thead> <tbody> <tr> <td>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</td> <td>Twenty-second day of the month succeeding such month</td> </tr> <tr> <td>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</td> <td>Twenty-fourth day of the month succeeding such month</td> </tr> </tbody> </table>		States	Due Date	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	Twenty-second day of the month succeeding such month	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	Twenty-fourth day of the month succeeding such month
States	Due Date							
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	Twenty-second day of the month succeeding such month							
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	Twenty-fourth day of the month succeeding such month							
23.	As per <u>Notification No. 02/2020 (CGST-Rate) dated 26.03.2020</u> , CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft has been reduced from 18% to 5% with full ITC.							
24.	As per <u>Notification No. 03/2020 (CGST-Rate) dated 25.03.2020</u> , amended notification No. 1/2017-Central Tax (Rate) to prescribe change in CGST rate of goods by omitting certain entries.							
25.	As per <u>Circular No. 132/2/2020 (CGST) dated 18.03.2020</u> , various representations are received that the appellate process is being kept pending by several appellate authorities on the grounds that the appellate tribunal has been not constituted.							

	<ul style="list-style-type: none"> ➤ Also as per the CGST (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the appeal to tribunal can be made within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later. ➤ It is clarified that the prescribed time limit to make application to appellate tribunal will be counted from the date on which President or the State President enters office. ➤ It is also advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the appellate tribunal.
26.	<p><u>Circular No. 133/03/2020 (CGST) dated 23.03.2020</u>, clarifies issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules:</p> <p><u>Clarification 1:</u> In case of apportionment of ITC pursuant to demerger, the value of assets of the new units is to be taken at the State level (at the level of distinct person) and not at the all-India level.</p> <p><u>Clarification 2:</u> The transferor is required to file FORM GST ITC-02 only in those States where both transferor and transferee are registered.</p> <p><u>Clarification 3:</u> The formula for apportionment of ITC shall be applicable for all forms of business re-organization that results in partial transfer of business assets along with liabilities.</p> <p><u>Clarification 4:</u> The ratio of value of assets shall be applied to the total amount of unutilized input tax credit (ITC) of the transferor i.e. sum of CGST, SGST/UTGST and IGST credit. The said formula need not be applied separately in respect of each heads of ITC (CGST/SGST/IGST).</p> <p><u>Clarification 5:</u> The transferor shall be at liberty to determine the amount to be transferred under each tax head (IGST, CGST, SGST/UTGST) within this total amount, subject to the ITC balance available with the transferor under the concerned tax head.</p> <p><u>Clarification 6:</u> Date which shall be relevant to calculate the amount of unutilized ITC balance of transferor is the date of filing of FORM GST ITC – 02 by the transferor.</p> <p><u>Clarification 7:</u> Date which shall be relevant to calculate the ratio of value of assets is the appointed date of demerger.</p>

27.	<p><u>Circular No. 134/04/2020 (CGST) dated 23.03.2020</u>, clarifies issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016:</p> <ol style="list-style-type: none"> 1. The dues of the period prior to the commencement of CIRP will be treated as ‘operational debt’ and claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. 2. GST registration of an entity for which CIRP has been initiated should not be cancelled. The proper officer may, if need be, suspend the registration. In case the registration of an entity undergoing CIRP has already been cancelled and it is within the period of revocation of cancellation of registration, it is advised that such cancellation may be revoked. 3. IRP/RP are not under an obligation to file returns of pre-CIRP period. 4. The corporate debtor who is undergoing CIRP is to be treated as a distinct person of the corporate debtor and shall be liable to take a new registration in each State or Union territory where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP. 5. The IRP/RP is required to ensure that the first return is filed for the period beginning the date on which it became liable to take registration till the date on which registration has been granted. 6. The person can avail ITC in respect of invoices issued from the appointment of IRP/RP and which bears the earlier GSTIN by following the conditions of Chapter V of CGST Act and the rules except Section 16(4) and Rule 36(4). 7. Registered person who are receiving supplies from these persons for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the earlier GSTIN subject to the conditions of Chapter V of CGST Act and the rules except Rule 36(4). 8. Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration shall be available for refund to the earlier registration.
28.	<p><u>Circular No. 135/05/2020 (CGST) dated 31.03.2020</u>, clarifies fund related issues:</p> <ol style="list-style-type: none"> 1. The restriction on clubbing of tax periods across different financial years has been removed and Circular No. 125/44/2019- GST dated 18.11.2019 stands modified. 2. Refund of accumulated ITC on account of inverted duty structure would not be applicable in cases where the input and the output supplies are same (ITC accumulated due to change in the GST rate on the same goods).

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| | <ol style="list-style-type: none"><li data-bbox="346 192 1383 689">3. Refund of tax paid on supplies other than zero rated supplies will now be admissible proportionately in the respective original mode of payment i.e. in cases of refund, where the tax to be refunded has been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed. Such amount, shall be accordingly paid by issuance of order in FORM GST RFD-06 for amount refundable in cash and FORM GST PMT-03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger<li data-bbox="346 696 1383 736">4. New requirement to mention HSN/SAC in Annexure 'B'. |
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