

SUMMARY OF NOTIFICATIONS & CIRCULARS UNDER GST

S.No.	Contents								
1.	<u>As per Notification No. 44/2020 (CGST) dated 08.06.2020,</u> the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS shall come into force from 08.06.2020.								
2.	<u>As per Notification No. 45/2020 (CGST) dated 09.06.2020,</u> the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli has been extended to 31.07.2020. This notification shall come into effect from 31.05.2020								
3.	<u>As per Notification No. 46/2020- Central Tax dated 09.06.2020,</u> 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 falls during the period from 20.03.2020 to 29.06.2020, in such cases the time limit for issuance of the said order shall be extended to 15 days after receipt of reply to the notice from the registered person or 30.06.2020, whichever is later.								
4.	<u>As per Notification No. 47/2020(CGST) dated 09.06.2020,</u> the validity of e-way bills is extended till 30.06.2020 which are expired on or after 20.03.2020 and generated till 24.03.2020.								
5.	<u>As per Notification No. 48/2020(CGST) dated 19.06.2020,</u> CGST rules are amended and known as CGST (Sixth Amendment) Rules, 2020. Proviso to Rule 26(1) is substituted which allows the companies to: <ol style="list-style-type: none"> 1. Furnish the return under section 39 in FORM GSTR3B verified through electronic verification code (EVC) during the period from the 21.04.2020 to the 30.09.2020. 2. Furnish the details of outward supplies under Section 37 in FORM GSTR-1 verified through electronic verification code (EVC) during the period from the 27.05.2020 to the 30.09.2020. 								
6.	<u>As per Notification No. 49/2020(CGST) dated 24.06.2020,</u> sections 118, 125, 129 & 130 of Finance Act, 2020 come into force in order to bring amendment to Sections 2, 109, 168 & 172 of CGST Act w.e.f. 30.06.2020.								
7.	<u>As per Notification No. 50/2020(CGST) dated 24.06.2020,</u> CGST rules are amended and known as CGST (Seventh Amendment) Rules, 2020. The following table shall substitute the Table in Rule 7 of CGST Act: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #333; color: white;"> <th style="text-align: center;">S.No</th> <th style="text-align: center;">Section under which composition levy is opted</th> <th style="text-align: center;">Category of registered persons</th> <th style="text-align: center;">Rate of tax</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td style="text-align: center;">Sub-sections (1) and (2) of section 10</td> <td style="text-align: center;">Manufacturers, other than manufacturers of such goods as may be</td> <td style="text-align: center;">half per cent. of the turnover in the State or Union territory</td> </tr> </tbody> </table>	S.No	Section under which composition levy is opted	Category of registered persons	Rate of tax	1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be	half per cent. of the turnover in the State or Union territory
S.No	Section under which composition levy is opted	Category of registered persons	Rate of tax						
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be	half per cent. of the turnover in the State or Union territory						

		notified by the Government	
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under subsections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory

8. As per **Notification No. 51/2020 (CGST) dated 24.06.2020**, rate of interest per annum for taxpayers who failed to furnish GSTR-3B:

S. No	Class of registered persons	Rate of interest	Tax Period
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 % thereafter till 24.06.2020	February, 2020 to April, 2020
2.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	Nil till 30.06.2020 and 9% thereafter till 30.09.2020	February, 2020
		Nil till 03.07.2020 and 9% thereafter till 30.09.2020	March, 2020
		Nil till 06.07.2020 and 9% thereafter till 30.09.2020	April, 2020
		Nil till 12.09.2020 and 9% thereafter till 30.09.2020	May, 2020

		Nil till 23.09.2020 and 9% thereafter till 30.09.2020	June,2020
		Nil till 27.09.2020 and 9% thereafter till 30.09.2020	July,2020
3.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	Nil till 30.06.2020 and 9% thereafter till 30.09.2020	February, 2020
		Nil till 05.07.2020 and 9% thereafter till 30.09.2020	March, 2020
		Nil till 09.07.2020 and 9% thereafter till 30.09.2020	April, 2020
		Nil till 15.09.2020 and 9% thereafter till 30.09.2020	May, 2020
		Nil till 25.09.2020 and 9% thereafter till 30.09.2020	June,2020
		Nil till 29.09.2020 and 9% thereafter till 30.09.2020	July,2020
9.		As per Notification No. 52/2020 (CGST) dated 24.06.2020,	
	S. No	Class of registered persons	Tax Period
	1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020 to April, 2020 If return in FORM GSTR-3B is furnished on or before the 24.06.2020
	2.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa,	February, 2020 If return in FORM GSTR-3B is furnished on or before the 30.06.2020
			March, 2020 If return in FORM GSTR-3B is furnished on or before the 03.07.2020

	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	April, 2020	If return in FORM GSTR-3B is furnished on or before the 06.07.2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12.09.2020
		June,2020	If return in FORM GSTR-3B is furnished on or before the 23.09.2020
		July,2020	If return in FORM GSTR-3B is furnished on or before the 27.09.2020
3.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30.06.2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 05.07.2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 09.07.2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15.09.2020
		June,2020	If return in FORM GSTR-3B is furnished on or before the 25.09.2020
		July,2020	If return in FORM GSTR-3B is furnished on or before the 29.09.2020

Proviso to be inserted:

1. Taxpayer who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01.07.2020 to 30.09.2020, the total amount of late fee payable for a tax period shall stand waived which is in excess of an amount of Rs. 250/-
2. Taxpayer who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01.07.2020 to 30.09.2020, where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period shall stand waived.

10. As per **Notification No. 53/2020 (CGST) dated 24.06.2020**, late fees shall stand waived for the taxpayers who failed to file GSTR-1 by the due date but furnishes the return on or before the dates mentioned below:

S.No	Month/Quarter	Dates
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	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 to March, 2020	17.07.2020									
	6	April to June, 2020	03.08.2020									
11.	As per <u>Notification No. 54/2020 (CGST) dated 24.06.2020</u> , extends the due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore											
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Class of registered persons</th> <th>Due date</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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</td> <td>01.10.2020</td> </tr> <tr> <td>2.</td> <td>Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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</td> <td>03.10.2020</td> </tr> </tbody> </table>			S.No	Class of registered persons	Due date	1.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	01.10.2020	2.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	03.10.2020
S.No	Class of registered persons	Due date										
1.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	01.10.2020										
2.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year whose principal place of business is 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	03.10.2020										
12.	As per <u>Notification No. 55/2020 (CGST) dated 27.06.2020</u> , due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" has been extended till 31.08.2020											
13.	As per <u>Notification No. 56/2020 (CGST) dated 27.06.2020</u> , pass order under Section 54(7) of CGST Act has been extended till 31.08.2020											
14.	As per <u>Notification No. 57/2020 (CGST) dated 30.06.2020</u> , proviso are being inserted: The taxpayer who failed to furnish the return for the month of February, 2020 to July, 2020 but furnishes the said return before 30.09.2020, late fees shall be capped to Rs. 250 and in case of Nil GSTR-3B, late fees will be Nil.											
15.	<u>Circular No. 139/08/2020 (CGST) dated 10.06.2020</u> , clarifies refund related issues: Before issuance of Circular No. 135/05/2020- GST dated 31.03.2020, refund was granted in respect of invoices not being reflected in GSTR-02A which were uploaded by the applicant along with the application. But after this circular, the refund related to these missing invoices has been restricted.											

	<p>So, it was clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020-GST dated 31st March, 2020.</p>
16.	<p><u>Circular No. 140/10/2020 (CGST) dated 10.06.2020,</u> clarifies levy of GST on Director's remuneration:</p> <ol style="list-style-type: none"> 1. Leviability of GST on remuneration paid by companies to the independent directors or those directors who are not the employee of the said company- Taxable in hands of the company, on reverse charge basis. 2. Leviability of GST on remuneration paid by companies to the directors, who are also an employee of the said company <ol style="list-style-type: none"> a. Declared as "Salaries" in the books of a company and subjected to TDS under Section 192 of the IT Act, are not taxable b. 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 is taxable. The Company, is liable to discharge the applicable GST on it on reverse charge basis.
17.	<p><u>Circular No. 141/11/2020 (CGST) dated 24.06.2020,</u> clarifies various measures announced by the Government for providing relief to taxpayers in view of spread of Covid-19:</p> <ol style="list-style-type: none"> 1. <u>Manner of calculation of interest for taxpayers having aggregate turnover above Rs. 5 Cr.:</u> Vide Notification No. 51/2020-CT dated 24.06.2020, a lower rate of interest of NIL for first 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter till 24.06.2020 is notified. After the specified date, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns. 2. <u>Manner of calculation of interest for taxpayers having aggregate turnover below Rs. 5 Cr.:</u> Notification no 52/2020- Central Tax, dated 24.06.2020 provides NIL rate of interest till specified dates and after the specified dates lower rate of 9% would apply till 30th September 2020. After 30th September, 2020, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns. 3. <u>Manner of calculation of late fee:</u> Vide notification No. 52/2020- Central Tax, dated 24.06.2020 it is clarified that the waiver of late fee is conditional to filing the return of the said tax period by the dates specified in the said notification. In case the returns in FORM GSTR3B for the said months are not furnished on or before the dates specified in the said notification, then late fee shall be payable from the due date of return, till the date on which the return is filed.

18.	As per <u>ROD 01/2020-Central Tax dated 25.06.2020</u> , the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration for those registered persons who were served notice under clause (b) or clause (c) of section 29(2) 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) 31.08.2020
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