

## SUMMARY OF NOTIFICATIONS & CIRCULARS UNDER GST

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S.No.	Contents
1.	<p>As per <b><u>Notification No. 58/2020 (CGST) dated 01.07.2020</u></b>, Central Goods and Services Tax (Eighth Amendment) Rules, 2020 come into force w.e.f 01.07.2020.</p> <p>Rule 67A has been substituted which states that a registered person can file Nil GSTR-3B or GSTR-1 through SMS using the registered mobile number and said return shall be verified through OTP sent on registered mobile number.</p>
2.	<p>As per <b><u>Notification No. 59/2020 (CGST) dated 13.07.2020</u></b>, the due date for filing of GSTR-4 for financial year 2019-20 has been extended to 31.08.2020</p>
3.	<p>As per <b><u>Notification No. 60/2020 (CGST) dated 30.07.2020</u></b>, Central Goods and Services Tax (Ninth Amendment) Rules, 2020 came into force which substituted the FORM GST INV-1.</p>
4.	<p>As per <b><u>Notification No. 61/2020 (CGST) dated 30.07.2020</u></b>, Notification No. 13/2020-CT is amended in order to amend the class of registered persons for the purpose of e-invoice.</p> <p>E-invoice under GST is applicable for assessee's having turnover above 500 crore with effect from October 1, 2020 and SEZ units are excluded from e-invoicing.</p>