

# Summary of Notifications & Press Release under GST

| S.No. | Contents   |
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| 1.    | <p>As per <b>Notification No. 62/2020-CGST dated 20.08.2020</b>, Sub-Rule (4A) of Rule 8 of CGST Rules, 2017 has been substituted w.e.f 01.04.2020 which states:<br/>From 21.08.2020, when an applicant opts for Aadhaar Authentication while submitting the Part-B of FORM GST REG-01, he shall undergo Aadhaar authentication and date of application in such cases is:</p> <ul style="list-style-type: none"><li>a) Date of authentication of Aadhaar number</li><li>b) 15 days from the submission of the application in Part-B of FORM GST REG-01.</li></ul> <p>whichever is earlier</p> <p><b>Further Proviso to Rule 9(1) has been substituted which states:</b><br/>If a person fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the registration shall be granted only after physical verification of the place of business in the presence of the said person. Proper officer may also carry out the verification of documents as he may deem fit along with the approval of an officer not below the rank of Joint Commissioner for the reasons to be recorded in writing.</p> <p><b>Proviso is inserted in Rule 9(2) which states:</b><br/>Where a person fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the notice in FORM GST REG-03 may be issued not later than twenty-one days from the date of submission of the application.</p> <p><b>Rule 8(5) has been substituted which states:</b><br/>If the proper officer fails to take any action, -</p> <ul style="list-style-type: none"><li>(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under subsection (6D) of section 25; or</li><li>(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or</li><li>(c) within a period of twenty-one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or</li><li>(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),</li></ul> <p>the application for grant of registration shall be deemed to have been approved.</p> |

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| 2. | As per <b><u>Notification No. 63/2020 dated 25.08.2020</u></b> , the provisions of Section 100 of the Finance (No. 2) Act, 2019 shall come into force w.e.f. 01.09.2020 i.e. Interest in GST to be levied on Net Liability  |
| 3. | As per <b><u>Press Release dated 26.08.2020</u></b> , Notification No. 63/2020-CT dated 25.08.2020 relating to interest on delayed payment of GST has been prospectively due to certain technical limitations. It is assured that no recoveries shall be made for the past period as well by the Central and State tax administration in accordance with the decision taken in the 39th GST Council Meeting. This will ensure full relief to the taxpayers as decided by GST Council. |
| 4. | As per <b><u>Notification No. 64/2020 dated 31.08.2020</u></b> , the due date for filing FORM GSTR-4 for financial year 2019-2020 has been extended to 31.10.2020.  |