

Recent Changes in GST vide Various Notification No. 30/2020 to 36/2020 dated 03.04.2020

In view of the spread of pandemic COVID-19, the Hon'ble FM has announced various reliefs measures relating to statutory and regulatory compliance matters in GST. For ease of your convenience and reference, due date calendar for various returns in GST is given as under:

Taxpayers having Aggregate Turnover of More Than Rs. 5 Cr in the Preceding Financial Year

MONTH	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
Feb-2020	GSTR 3B	20/03/2020	24/06/2020	Nil till 04/04/2020 and thereafter, @ 9% p.a (to be calculated on basis of days of default)	Waiver of Late fees if filed on or before 24/06/2020	31/2020, 32/2020
Mar-2020	GSTR 3B	20/04/2020	24/06/2020	Nil till 05/05/2020 and thereafter, @ 9% p.a (to be calculated on basis of days of default)	Waiver of Late fees if filed on or before 24/06/2020	31/2020, 32/2020
Apr-2020	GSTR 3B	20/05/2020	24/06/2020	Nil till 04/06/2020 and thereafter, @ 9% p.a (to be calculated on basis of days of default)	Waiver of Late fees if filed on or before 24/06/2020	31/2020, 32/2020
May-2020	GSTR 3B	20/06/2020	27/06/2020	Applicable, if filed after 27.06.2020	Applicable, if filed after 27.06.2020	36/2020

Taxpayers having Aggregate Turnover of More Than Rs. 1.5 Cr but up to Rs. 5 Cr in the Preceding Financial Year

MONTH	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
Feb-2020	GSTR 3B	22/03/2020	29/06/2020	NIL	NIL	31/2020, 32/2020

Mar-2020	GSTR 3B	22/04/2020	29/06/2020	NIL	NIL	31/2020, 32/2020
Apr-2020	GSTR 3B	22/05/2020	30/06/2020	NIL	NIL	31/2020, 32/2020
May-2020	GSTR 3B	22/06/2020	12/07/2020 (For Specified States)	Applicable, if filed after 12.07.2020	Applicable, if filed after 12.07.2020	36/2020
May-2020	GSTR 3B	24/06/2020	14/07/2020 (For Specified States)	Applicable, if filed after 14.07.2020	Applicable, if filed after 14.07.2020	36/2020

Taxpayers having Aggregate Turnover of up to Rs. 1.5 Cr in the Preceding Financial Year

MONTH	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
Feb-2020	GSTR 3B	22/03/2020	30/06/2020	NIL	NIL	31/2020, 32/2020
Mar-2020	GSTR 3B	22/04/2020	03/07/2020	NIL	NIL	31/2020, 32/2020
Apr-2020	GSTR 3B	22/05/2020	06/07/2020	NIL	NIL	31/2020, 32/2020
May-2020	GSTR 3B	22/06/2020	12/07/2020 (For Specified States)	Applicable, if filed after 12.07.2020	Applicable, if filed after 12.07.2020	36/2020
May-2020	GSTR 3B	24/06/2020	14/07/2020 (For Specified States)	Applicable, if filed after 14.07.2020	Applicable, if filed after 14.07.2020	36/2020

Due Date for filing Form GSTR-1 for the Taxpayers having Aggregate Turnover of More Than Rs. 1.5 Cr

MONTH	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
Mar-2020	GSTR 1	11/04/2020	30/06/2020	Not Applicable	Applicable, if filed after 30.06.2020	33/2020
Apr-2020	GSTR 1	11/05/2020	30/06/2020	Not Applicable	Applicable, if filed after 30.06.2020	33/2020
May-2020	GSTR 1	11/06/2020	30/06/2020	Not Applicable	Applicable, if filed after 30.06.2020	33/2020

Due Date for filing Form GSTR-1 for the Taxpayers having Aggregate Turnover up to Rs. 1.5 Cr

QUARTER	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
JAN-MAR 2020	GSTR 1	30/04/2020	30/06/2020	Not Applicable	Applicable, if filed after 30.06.2020	33/2020

Due Date for filing Form CMP-08 i.e. Statement for payment of self-assessed tax by the Composition Dealer

MONTH	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
JAN-MAR 2020	CMP-08	18/04/2020	07/07/2020	NIL	Not Applicable if filed by 07.07.2020	34/2020

Due Date for filing Form GSTR- 04 for Composition Dealer for FY 2019-20

Financial Year	RETURN	DUE DATE	COMPLIANCE DATE	INTEREST	LATE FEES	NOTIFICATION NO
2019-20	GSTR-4	13/04/2020	15/07/2020	Not Applicable	Not Applicable if filed by 15.07.2020	34/2020

Miscellaneous Provisions: -

- **Relaxation of Provision Under Rule 36(4):** In Terms of Notification No. 30/2020, a proviso has been inserted in CGST Rules 2017 to provide that the condition as stated in Rule 36(4) of the CGST Rules, 2017 shall not apply to input tax credit availed by the registered person in the returns in FORM GSTR-3B for the months of February 2020, March 2020, April 2020, May 2020, June 2020, July 2020 and August, 2020, but that the said condition shall apply cumulatively for the said period in the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of ITC.

Condition under rule 36(4) prescribes the restriction for availment of Input Tax Credit ("ITC") i.e. 10% of the eligible credit in respect of invoices or debit notes the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the CGST Act, 2017.

- **Validity of E-Way Bill:** In terms of Notification No. 35/2020 (effective w.e.f. March 20, 2020) where an E-Way Bill has been generated under rule 138 of the CGST, 2017 and its period of validity expires during the period 20.03.2020 to 15.04.2020, the validity period of such e-way bill shall be deemed to have been extended till the 30.04.2020.
- **Extension of Due Dates for compliances under the GST Laws falling in the period from March 20, 2020 to June 29, 2020 for Form GSTR-5, GSTR-6, GSTR-7, GSTR-8:** In terms of Notification No. 35/2020 (effective w.e.f. March 20, 2020) it is stated that the said class of taxpayers have been allowed to furnish the respective returns specified in sub-sections (3) i.e. **Tax Deducted at Source (Form GSTR-7)**, (4) i.e. **Input Service Distributor (Form GSTR-6)** and (5) i.e. **Non-Resident Taxable Person (GSTR - 5)**, of section 39 of the CGST Act, for the months of March, 2020 to May, 2020 to be filed on or before the June 30, 2020.
- **As per Notification No. 35/2020, all other compliances viz. Appeal, Refund, statement, etc. under the provisions of the CGST Act which is falling during the period from March 20, 2020 to June 29, 2020 is extended to June 30, 2020 EXCEPT** for following provisions of the CGST Act, as mentioned below –
 - (a) **Chapter IV** i.e. Time and Value of Supply.
 - (b) **Sub-section (3) of section 10, Sections 25** i.e. Procedure for Registration, **Section 27** i.e. Special provisions relating to casual taxable person and non-resident taxable person, **Section 31** i.e. Tax Invoice, **Section 37** i.e. Furnishing of details of Outward Supplies, **Section 47** i.e. Levy of Late Fees, **Section 50** i.e. Interest on delayed payment of Tax, **Section 69** i.e. Power to Arrest, **Section 90** i.e. Liability of partner of firm to pay tax, **Section 122** i.e. Penalty of certain offences, **Section 129** i.e. Detention, seizure and release of goods and conveyances in transit;
 - (c) **Section 39** i.e. Furnishing of Returns, except sub-section (3), (4) and (5)
 - (d) **Section 68** i.e. Inspection of goods in movement, in so far as e-way bill is concerned; and,
 - (e) Rules made under the provisions specified at clause (a) to (d) above.

Further, the Government has issued following notifications in order to provide relief to the Taxpayers:

Date	Source	Reference No.	Subject
April 03, 2020	CBIC	Notification No. 30/2020 – Central Tax	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
April 03, 2020	CBIC	Notification No. 31/2020 – Central Tax	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
April 03, 2020	CBIC	Notification No. 32/2020 – Central Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
April 03, 2020	CBIC	Notification No. 33/2020 – Central Tax	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
April 03, 2020	CBIC	Notification No. 34/2020 – Central Tax	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
April 03, 2020	CBIC	Notification No. 35/2020 – Central Tax	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.

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