

GST UPDATE



**CBIC has Extended Some Relaxations to Several Class of Persons
Registered under GST by Issuing Various Notifications on
5th May' 2020**

Notification No.	Notification Brief
38/2020- Central Tax	<ul style="list-style-type: none">• Companies registered under Companies Act, 2013 shall be allowed to file GSTR-3B through Electronic Verification Code (EVC) from April 21, 2020 to June 30, 2020. However no such facility has been provided for filing GSTR-1.• All registered person can file NIL returns by SMS and the said return shall be verified by OTP sent to the registered mobile number (called as short messaging service).
39/2020- Central Tax	<ul style="list-style-type: none">• Corporate Debtor who were not in default of filing GST returns prior to the appointment of IRP/RP not required to follow the special procedure; and new registration to be obtained within 30 days of the appointment of the IRP/RP or by 30-06-2020, whichever is later.
40/2020- Central Tax	<ul style="list-style-type: none">• The validity of e-way bills generated, under Rule 138 of CGST Rules, on or before March 24, 2020 and expiring during March 20, 2020 to April 15, 2020 has been extended till May 31, 2020.
41/2020- Central Tax	<ul style="list-style-type: none">• Due date for filing Annual Returns for the FY 2018-19 further extended to September 30, 2020.
42/2020- Central Tax	<ul style="list-style-type: none">• Due date to furnish GSTR-3B for the period November 2019 to February 2020 extended to March 24, 2020 for a registered person having principal place of business in Jammu & Kashmir.• Due date to furnish GSTR-3B for the period November 2019 to December 2019 and for the period January 2020 to March 2020 extended to March 24, 2020 and Mar 20, 2020 respectively, for a registered person having principal place of business in Laddakh.

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