

GST UPDATE



CBIC Extends Due Date for Compliance which Falls During the Period 20th March, 2020 to 30th August, 2020

CBIC vide Notification No. 55/2020 – Central Tax dated June 27, 2020, made amendment in Notification No. 35/2020 – CT, dated April 03, 2020 which states that Where time limit for any compliance or completion of any action (like passing of any order, filing of appeal etc.) falls during the period 20th March, 2020 to 30th August, 2020 but same has not been made, time limit for completion or compliance of same has been extended till 31st August, 2020 including:

- Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal;
- Filing of any appeal, reply or application or furnishing of any report, document, returns (by Taxpayers required to deduct TDS, Taxpayers required to collect TCS, ISD's & Non-resident Person), statement or such other record.

For more details, Please refer the notification from the link:-
<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-55-central-tax-english-2020.pdf>

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