

GST Council in 40th GST Council Meeting held on 12th June, 2020 have proposed some relief measures taking into consideration the pandemic situation, the same have been notified by Government through various notifications dated 24.06.2020. In addition some other changes under GST law have also been notified. The gist of same are as follows-

Notification No.	Notification Brief		
	The Notification seeks to bring into effect the provisions of Sections 118, 125, 129 and 130 of the Finance Act with effect from 30 th June 2020. The implications that have been provided are as follows:		
	Section Provision		
49/2020- Central Tax	Section 118	Substitution of U.T. of 'Dadra and Nagar Haveli and Daman and Diu'& 'Ladakh' in the definition of Union Territory	
	Section 125	The Central Government will be empowered under Section 109 to notify the bench of Appellate Tribunal for the newly constituted Union Territory of Jammu & Kashmir.	
	Section 129	Certain powers of Commissioner of Board amended.	
	Section 130	Period within which Removal of Difficulty order could be issued by Government increased from 3 years to 5 years from the date of commencement of the Acts i.e. till 30th June 2022.	
50/2020- Central Tax	CBIC vide this Notification has Introduced Composition rates for incorporating supplier of services effective from 01.04.2020 as below:		

Category of Registered Person	Applicable Rate of Tax	Purpose
Dealer supplying goods and services registered under subsection (2A) of Section 10 and paying tax in terms of Notification 2/2019 - Central Tax (Rate)	Three per cent of the turnover of taxable Supplies of goods and services in the State or Union territory.	Introduced for incorporating supplier of services

This notification tends to provide extension with respect to filing of return in **FORM GSTR-3B** for taxpayers having turnover up to 5 crores in a staggered manner, However, the due date for the taxpayers having turnover of more than 5 crores remains same as 24th June, 2020

51/202	20-
Central	Tax

Class of Registered Persons (1)	Tax Period (2)	GSTR-3B Due dates (3)	Interest (4)
Taxpayers with Aggregate Turnover of more than 5 crores in preceding Financial Year	Feb-2020- Apr-2020	24 th June, 2020	Nil for first 15 days from the original due date, and reduced rate of 9% p.a. thereafter up to the specified due dates

Taxpayers v	vith	Feb'2020	30th June'2020	Nil up to the
Aggregate				specified due
Turnover of	-	M 10000	0.41.1/0000	dates,
to 5 crores	in	Mar'2020	3 rd July'2020	Reduced rate
1	preceding		6th July'2020	of interest i.e. 9% thereafter
whose	Financial Year, whose	May'20	12 th Sept'2020	up to 30th
Principal plots of busin		Jun'2020	23 rd Sept'2020	Sept, 2020.
falls Category states*	in I	Jul'2020	27 th Sept'2020	
Taxpayers v	vith	Feb'2020	30th June'2020	Nil up to the
Aggregate Turnover of	up	Mar'2020	5th July'2020	specified due dates,
to 5 crores	in	Apr'2020	9th July'2020	Reduced rate of interest i.e. 9% thereafter up to 30th Sept, 2020
preceding Financial Y whose	ear,	May'20	15th Sept'2020	
Principal points		Jun'2020	25th Sept'2020	
falls Category states**	in II	Jul'2020	29th Sept'2020	
	rovio	Ť	Sept 2020	of Returns by

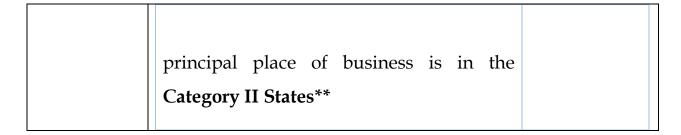
CBIC has provided relaxations in filing of Returns by waiving off the Late fees as below:

52/2020-Central Tax

- **No Late fees** for Taxpayers having **NIL tax liability** in GSTR-3B during the tax periods July 2017 to January 2020.
- Late fees for Taxpayers having any tax liability in GSTR-3B during the tax periods July 2017 to January 2020 shall be **maximum Rs. 500 per return**

(The above relaxation is available if return is furnished between 01.07.2020 to 30.09.2020.)

	• No Late fees for filing GSTR-3B for the tax periods Feb'2020 to Jul' 2020 if such returns are filed within the due dates as notified by Notification No. 51/2020-Central Tax (Refer brief of said notification above for due dates)			
	9	g of GSTR-1 Return, if said Returns Specified due dates as below:		
53/2020- Central Tax	Class of Registered Tax Period Persons (Month/Quarter)		Due dates	
	Taxpayers who have	Mar'2020	10 th Jul' 2020	
	opt to file GSTR-1 on	Apr'2020	24 th Jul' 2020	
	a monthly basis	May'2020	28th July, 2020	
	·	Jun'2020	5 th Aug' 2020	
	Taxpayers who have	Jan-20-Mar-20	17 th Jul' 2020	
	opt to file GSTR-1 on a quarterly basis	Apr-20-Jun-20	3rd Aug' 2020	
	CBIC amended Notification No. 29/2020 - Central Tax, dated the 23rd March, 2020 and prescribes the due date for filing GSTR-3B For Tax period Aug'2020 as below: Class of Registered Persons Due dates			
54/2020- Central Tax	Taxpayers with Aggre to 5 crores in the pre principal place of be Category I States*	1st Oct'2020		
	Taxpayers with Aggre to 5 crores in the previous	3 rd Oct'2020		



*Category I states: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Pondicherry, Andaman and Nicobar Islands and Lakshadweep.

**Category II States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar ,Sikkim, Arunachal Pradesh, Nagaland, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

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