

Amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020

Notification No: 30/2020 - CT

Classification: Composition
Scheme

Date: 03-04-2020

G.S.R...(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the **Central Goods and Services Tax (Fourth Amendment) Rules, 2020.**

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the **31st March, 2020, in sub-rule (3) of rule 3**, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before **30th day of June, 2020** and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of **sub-rule (4) of rule 44 upto the 31st day of July, 2020.”.**

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the **period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. [3/2017-Central Tax](#), dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. [16/2020 - Central Tax](#), dated the 23rd March, 2020 published vide number G.S.R. 199 (E), dated the 23rd March, 2020.