

COVID 19 :**Compliances, Relaxations, Extensions and Reliefs**

COVID-19 has hit almost all sectors of the economy, thereafter, Hon'ble Union FM Smt Nirmala Sitharaman had announced some reliefs on 24.03.2020 for businesses to cope up with the difficult times of COVID-19.

CBIC issues notifications dated 03.04.2020 in relation to various extensions, to give effect to GST relief measures including due-date for opting for composition scheme and GSTR-3B, extends time-limit for compliance of passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action as well as filing of an appeal...

Below are summary of notifications issued recently:

S.No.	CGST Notification/ Circular No.	Date	Remark
1	Notification No. 30/2020-CT	3-Apr-2020	To amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020
2	Notification No. 31/2020-CT	3-Apr-2020	Notification to provide relief by conditional lowering of interest rate for tax periods of February 2020 to April, 2020
3	Notification No. 32/2020-CT	3-Apr-2020	Notification 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.
4	Notification No. 33/2020-CT	3-Apr-2020	Notification to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of March, 2020 to May, 2020.
5	Notification No. 34/2020-CT	3-Apr-2020	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 2019-20 till 15.07.2020.
6	Notification No. 35/2020-CT	3-Apr-2020	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.
7	Notification No. 36/2020-CT	3-Apr-2020	Extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
8	Circular No.136/06/2020-GST	3-Apr-2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19)

GSTR-3B for Aggregate Turnover is greater than 5 Cr.

Month	Due Date	Late Fee	Interest-NIL	Interest @9%	Interest @18%
Feb'2020	20th March 2020	No Late fee if GSTR 3B filed till 24th June 2020	No interest if Return Filed within 15 days of 20th March 2020	Interest @ 9% if Return filed till 24th June 2020	Interest @18% for all days of delays if Return filed after 24th June 2020
March'2020	20th April 2020	No Late fee if GSTR 3B filed till 24th June 2020	No interest if Return Filed within 15 days of 20th April 2020	Interest @ 9% if Return filed till 24th June 2020	Interest @18% for all days of delays if Return filed after 24th June 2020
April'2020	20th May 2020	No Late fee if GSTR 3B filed till 24th June 2020	No interest if Return Filed within 15 days of 20th May 2020	Interest @ 9% if Return filed till 24th June 2020	Interest @18% for all days of delays if Return filed after 24th June 2020
May'2020	27th June 2020				

GSTR-3B for Aggregate Turnover is Greater than 1.5 Cr and up to 5 Cr.

Month	Due Date	Late Fee	Interest-NIL	Interest @18%
Feb'2020	22nd March 2020/ 24th March 2020	No Late fee if GSTR 3B filed till 29th June 2020	No Interest if GSTR 3B filed till 29th June 2020	Interest @18% for all days of delays if Return filed after 29th June 2020.
March'2020	22nd April 2020/ 24th April 2020	No Late fee if GSTR 3B filed till 29th June 2020	No Interest if GSTR 3B filed till 29th June 2020	Interest @18% for all days of delays if Return filed after 29th June 2020.
April'2020	22nd May 2020/ 24th May 2020	No Late fee if GSTR 3B filed till 30th June 2020	No Interest if GSTR 3B filed till 30th June 2020	Interest @18% for all days of delays if Return filed after 30th June 2020.
May'2020	12th July 2020/ 14th July 2020			

GSTR-3B for Aggregate Turnover Upto 1.5 Cr

Month	Due Date	Late Fee	Interest-NIL	Interest @18%
Feb'2020	22nd March 2020/ 24th March 2020	No Late fee if GSTR 3B filed till 30th June 2020	No Interest if GSTR 3B filed till 30th June 2020	Interest @18% for all days of delays if Return filed after 30th June 2020.
March'2020	22nd April 2020/ 24th April 2020	No Late fee if GSTR 3B filed till 3rd July 2020	No Interest if GSTR 3B filed till 3rd July 2020	Interest @18% for all days of delays if Return filed after 3rd July 2020.
April'2020	22nd May 2020/ 24th May 2020	No Late fee if GSTR 3B filed till 6th July 2020	No Interest if GSTR 3B filed till 6th July 2020	Interest @18% for all days of delays if Return filed after 6th July 2020.
May'2020	12th July 2020/ 14th July 2020			

GSTR -1 Due Dates

S.No	Month	Due Date	Late Fee
1	March'2020	11th April 2020	No Late fee if GSTR 1 filed till 30th June 2020
2	April'2020	11th May 2020	No Late fee if GSTR 1 filed till 30th June 2020
3	May'2020	11th June 2020	No Late fee if GSTR 1 filed till 30th June 2020
4	Qtr ending March 2020	30th April 2020	No Late fee if GSTR 1 filed till 30th June 2020

Key points to note :

- No extension of due dates for filing returns

(Notifications 27, 28 & 29 dated 23rd March 2020)

- Conditional waiver of late fee

If conditions are not met i.e; filings not done upto dates specified in notifications late fee shall be applicable from due dates provided and not from date till relief is given

- No Extension of due dates for payment of taxes

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Circulars/Notifications

Notification (3rd April 20)

No. 34 & 30 /2020 - Composite Suppliers

- **Date of Opting of Composite scheme has been extended**
- **Date of applicability of Composite rate not extended, it will remain as effective from 1st Apr'2020**
- **No Scheme of opting composite scheme from the middle of the year**

Notification No	Form	Description	Extended Due date
34/2020	GSTR-4	Return for Composite Supplier for FY 2019-20	15th Jul 2020
30/2020	GST CMP-02	Form for opting for composite Scheme for FY 20-21	30th Jun 2020
30/2020	GST ITC-03	Furnishing of Statement	31st Jul 2020
34/2020	GST CMP-08	Return for Composite Supplier for QE Mar'20	7th Jul 2020

Notification (3rd April 20)

No. 35/2020 – Extension for compliance/proceedings/appeal & E-way Bills

Extension	Period	Revised Time	Applcability
Compliance Date	Any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under CGST Act, 2017, IGST Act, 2017 & UGST Act, 2017 during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time.	30th June 2020	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, by whatever name called, under the provisions of the Acts . Any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts . Not Applicable for Invoicing, Registration, Return, e-way bill, Penalty, Arrest, etc
E way bill	E-way bill generated under rule 138 of the Central Goods and Services Tax Rules, 2017	30th April 2020	E-way bills with validity expiring during period 20th March, 2020 to 15th April, 2020,

However, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below –

- (a) Chapter IV;**
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;**
- (c) section 39, except sub-section (3), (4) and (5);**
- (d) section 68, in so far as e-way bill is concerned; and**
- (e) rules made under the provisions specified at clause (a) to (d) above**

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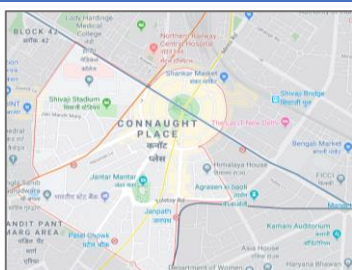
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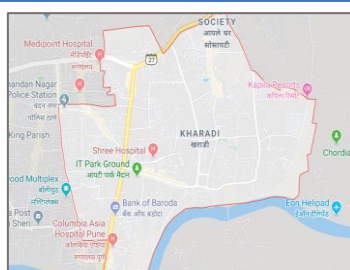


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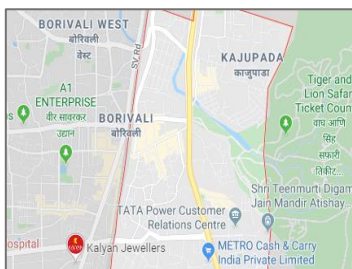


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