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AMENDMENTS NOTIFIED BY CENTRAL BOARD OF INDIRECT TAXES (CBIC) ON 23RD and 21ST DAY OF MARCH 2020

GSTR 3B- TIME LIMIT FOR PERIOD APRIL TO SEPTEMBER 2020

Vide Notification No- 29/2020- Central Tax dated 23.03.2020,

Time Limit has been prescribed for the filing of GSTR 3B for the period April to September 2020

Turnover Limit	Due Date
Turnover exceeding Rs. 5 Crore	20th of the Succeeding Month
Turnover upto Rs. 5 Crore- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	22nd of the Succeeding Month
Turnover upto Rs. 5 Crore- Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi,	24th of the Succeeding Month

GSTR 1- TIME LIMIT FOR PERIOD APRIL TO SEPTEMBER 2020

Vide Notification No- 28/2020- Central Tax dated 23.03.2020,

Time Limit has been prescribed for the filing of GSTR 1 for the period April to September 2020

Turnover Limit	Due Date
Turnover exceeding Rs. 1.50 Crore	11th of the Succeeding Month

Vide Notification No- 27/2020- Central Tax dated 23.03.2020

Time Limit has been prescribed for the filing of GSTR 1 for the period April to September 2020.

Turnover Limit	Period	Due Date
Aggregate turnover of up to 1.5 crore	April, 2020 to June, 2020	31st July, 2020
Aggregate turnover of up to 1.5 crore	July, 2020 to September, 2020	31st October, 2020

AADHAAR AUTHENTICATION FOR AUTHORIZED SIGNATORIES/ PARTNERS/KARTA- EXISTING ASSESSEE

Vide Notification No- 19/2020- Central Tax dated 23.03.2020-

Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the -

(a) authorised signatory of all types;
(b) Managing and Authorised partners of a partnership firm; and
(c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number

AADHAR AUTHENTICATION FOR AUTHORIZED SIGNATORIES/ PARTNERS/KARTA- NEW REGISTRATION

Vide Notification No- 18/2020- Central Tax dated 23.03.2020-

Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the CGST Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration.

Physical Verification shall be carried out by a proper officer where Aadhar Authentication cannot be done before grant of Registration. Further Verification Report along with other documents including photographs shall be uploaded in Form GST REG 30 within 15 days from the date of such verification

AADHAR AUTHENTICATION FOR NON-RESIDENTS

Provisions of sub-section (6B) or sub-section (6C) of the CGST Act, 2017 shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:–

(a) Individual;

(b) authorised signatory of all types;

(c) Managing and Authorised partner; and

(d) Karta of an Hindu undivided family.

EXPORTS AND REFUND

Vide Notification No- 16/2020- Central Tax dated 23.03.2020-

Insertion of New Rule 96B- Realization of Proceeds on Export of Goods-

It has been made mandatory for the exporter of the goods who have realized the refund of the unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods to

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realize the sale proceeds within the time period allowed under FEMA Act, 1999. Refunded amounts will be recovered along with interest wherein the export proceeds have not been realized within the time limit.

Rule 89- Definition of Turnover of zero rated supply of goods

"Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;

Insertion of New Rule 86(4A)- Refund of Wrongly Paid Tax

Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03.**"

GSTR 9C (RECONCILIATION STATEMENT) and GSTR 9 (Annual Return) - FOR FY 2018-19

Vide Notification No- 16/2020- Central Tax dated 23.03.2020-

Every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically

Vide Notification No- 15/2020- Central Tax dated 23.03.2020-

Extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30.06.2020

Quick Response (QR) Code for B2C Invoice deferred till 30.09.2020

Vide Notification No- 14/2020- Central Tax dated 21.03.2020-

Registered person who makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code. Notification shall be effective from 01.10.2020

Generation of Invoice Reference Number deferred till 30.09.2020

Vide Notification No- 13/2020- Central Tax dated 21.03.2020-

Vide Notification No- 68/2019- Central Tax dated 13.12.2019, it was notified that certain class of registered persons shall prepare the invoice including such particulars contained in Form GST INV-01

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after obtaining Invoice Reference Number (IRN) by uploading the details on GST Portal. Such Preparation of Invoice shall come into effect from 01.10.2020

Exemption from Filing of GSTR 1 availing benefit of Notification No- 2/2019 dated 07.03.2019

Vide Notification No- 12/2020- Central Tax dated 21.03.2020-

Persons availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 189 , dated the 7th March, 2019 instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20.

Registration, Returns and Input Tax Credit Mechanism- Assessee Undergoing Corporate Insolvency Resolution

Vide Notification No- 11/2020- Central Tax dated 21.03.2020-

Registered persons undergoing the corporate insolvency resolution process

a. **New Registration**- Registered persons undergoing the corporate insolvency resolution process shall take a new registration from the date of IRP/RP
b. **First Return**- After obtaining a registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.
c. **Input Tax Credit**- In his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment IRP/RP

Circular No- 134/04/2020- Central Tax dated 23.03.2020-

a. **Dues prior to Corporate Insolvency Resolution Process (CIRP)-** The dues of the period prior to the commencement of CIRP will be treated as 'operational debt' and claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. No coercive action for such dues.
b. **Suspension of Registration**- The proper officer may, if need be, suspend GST registration of an entity for which CIRP has been initiated. In case the registration of an entity undergoing CIRP has already been cancelled and it is within the period of revocation of cancellation of registration, it is advised that such cancellation may be revoked by taking appropriate steps in this regard
c. **GST Returns**- IRP/RP are not under an obligation to file returns of pre-CIRP period

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GSTR 3B- EXTENSION OF TIME LIMIT FOR JAMMU AND KASHMIR

Vide Notification No- 26/2020- Central Tax dated 23.03.2020,

Extension of Time Limit has been prescribed for the filing of GSTR 3B for the period **July to September 2019** whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020

Vide Notification No- 25/2020- Central Tax dated 23.03.2020,

Extension of Time Limit has been prescribed for the filing of **FORM GSTR-3B** of the said rules for the **months of October, 2019** for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020

Vide Notification No- 24/2020- Central Tax dated 23.03.2020,

Extension of Time Limit has been prescribed for the filing of **FORM GSTR-3B** of the said rules for the months of **November, 2019 to February, 2020** for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020.

GSTR 1- EXTENSION OF TIME LIMIT FOR JAMMU AND KASHMIR

Vide Notification No- 24/2020- Central Tax dated 23.03.2020-

Registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 24th March,2020

Vide Notification No- 23/2020- Central Tax dated 23.03.2020-

Registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020

Vide Notification No- 22/2020- Central Tax dated 23.03.2020-

Registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5

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crore rupees in the preceding financial year or current financial year, for the month of October, 2019 till 24th March, 2020

Registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the months of November, 2019 to February till 24th March, 2020

Vide Notification No- 21/2020- Central Tax dated 23.03.2020-

Registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter October-December, 2019 till 24th March, 2020."

GSTR 7- EXTENSION OF TIME LIMIT FOR JAMMU AND KASHMIR

Vide Notification No- 20/2020- Central Tax dated 23.03.2020-

Registered person, required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the months of **July, 2019 to October,2019**, whose principal place of business is in the erstwhile State of Jammu and Kashmir shall be furnished electronically through the common portal, **on or before the 24th March, 2020**

Registered person, required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the months of **November, 2019 to February, 2020**, whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh shall be furnished electronically through the common portal, on or before the **24th March, 2020."**