

GOODS AND SERVICES TAX

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CBIC vide notification 37/2020-CT dated 28th April, 2020 read with Notification 31/2019-CT dated 28th June, 2019 has notified FORM GST PMT 09 wherein the registered person can transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for Integrated Tax, Central Tax, State Tax or Union Territory Tax or Cess.

Thus, through above amendment, if Tax/Interest/fees/penalty is wrongly deposited in any Electronic Cash ledger than same can be adjusted/rectified in appropriate head by filing FORM GST PMT 09 instead of filing refund claim. The said notification shall come into force from 21st April, 2020

CBIC vide notification 38/2020-CT dated 5th May, 2020 have made following amendment to CGST Rule, 2017

- **Rule 26 (Method of Authentication)** – Form GSTR 3B filed between period 21st April, 2020 to 30th June, 2020 can be verified through Electronic verification code (EVC) for companies also. Before the amendment, the companies registered under companies Act,2013 were required to filed Form GSTR 3B through Digital signature (DSC) only.
- **Rule 67A (Furnishing return through SMS)** – In Case of NIL return, a facility has been provided to registered person to file GSTR 3B using SMS facility through registered mobile number.

CBIC vide notification 39/2020-CT dated 5th May, 2020 has relaxed the registration requirement of Interim resolution professional (IPR) in case of corporate restructuring. Before the amendment, the IPR were required to registered within 15 days from the date of appointment of such IPR. Now the said registration requirement is relaxed to provide that registration shall be obtain within 15 days from appointment or 30th June, 2020 whichever is later

CBIC vide notification 40/2020-CT dated 5th May, 2020 provide that where E-way bill has been generated & its period of validity expires during period 20th March, 2020 to 15th April, 2020, the validity of such E-way bill shall be deemed to have been extended till 31st May, 2020.

CBIC vide notification 41/2020-CT dated 5th May, 2020 has extended the time limit for furnishing annual return for financial year 2018-19 till 30th September, 2020

CBIC vide notification 42/2020-CT dated 5th May, 2020 has extended the due-date for filing GSTR 3B for registered person whose principal place of business is in following union territory as mention in corresponding column

Sr. No.	Union	Month	Due-date
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	Territory		
1.	Jammu & Kashmir	November, 2019 to February, 2020	24th March, 2020
2.	Ladakh	November, 2019 to December, 2019	24th March, 2020
3.	Ladakh	January, 2020 to March, 2020	20th May, 2020

CBIC vide notification 43/2020-CT dated 16th May, 2020 appoints 18th May, 2020 as date on which provision of section 128 of Finance Act, 2020 shall come into force.

Through said notification, amendment proposed in of section 140 of CGST Act, 2017 shall come into effect retrospectively from 1st July, 2017.

CBIC Vide circular no. 138/08/2020-GST dated 6th May, 2020 has clarified following

- Requirement of exporting goods by merchant exporter within 90 days from date of issue of Tax invoice by registered supplier as required in notification 40/2017-CT (R) gets extended to 30th June, 2020 provided completion of 90 days falls within 20th March, 2020 to 29th June, 2020
- Due-date of Furnishing FORM GST IC 04 (Details of goods dispatch or received from a job worker) for quarter ending March, 2020 stands extended upto 30th June, 2020