

GOODS AND SERVICES TAX

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CBIC vide notification 62/2020-CT dated 20th August, 2020 has amended CGST Rules 2017 as under:

- Rule 8(4A) has been substituted to provide that where an applicant, other than a person notified under section 25(6D), opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or 15 days from the submission of the application in Part B of FORM GST REG-01 (i.e. Application for registration)under sub-rule (4), whichever is earlier.
- Proviso to Rule 9(1) has been substituted to provide that where a person, other than a person notified under 25(6D), fails to undergo authentication of Aadhaar number as specified in Rule 8(4A) or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:
Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.
- Proviso under Rule 9(2) has been inserted to provide that where a person, other than a person notified under Section 25(6D), fails to undergo authentication of Aadhaar number as specified in Rule 8(4A) or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than 21 days from the date of submission of the application.
- Rule 9(5) has been substituted to provide that If the proper officer fails to take any action, -
 - (a) within a period of 3 working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under Section 25(6D); or
 - (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under Section 25(6D), fails to undergo authentication of Aadhaar number as specified in Rule 8(4A); or
 - (c) within a period of 21 days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
 - (d) within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.

CBIC vide notification 63/2020-CT dated 25th August, 2020 has appointed 1st day of September, 2020 from which the proviso to section 50 shall come into force. With this, Interest u/s 50 shall be levied on that portion of tax that is paid by debiting electronic cash ledger (I.e. Interest on Net Tax liability after adjusting ITC).

CBIC vide notification 64/2020-CT dated 31st August, 2020 has extended the due-date for filing GSTR-4 (Yearly return by registered person who has opted composition scheme or availing benefit of notification 2/2019-CT (Rate) i.e. Composition scheme for supplier of service) for financial year 2019-20 to 31st October, 2020.

CBIC vide notification 65/2020-CT dated 1st September, 2020 has inserted proviso in Notification 35/2020-CT dated 3rd April, 2020 to provide that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 (Anti-Profiteering) of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020.