

## GOODS AND SERVICES TAX

CA. Rajiv Luthia

**CBIC vide notification 89/2020 – CT dated 29th November, 2020** has waived the penalty under section 125 for non-compliance of requirement of Dynamic QR code between period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of notification 14/2020-CT dated 21st March,2020 from 1st day of April, 2021.

**CBIC vide notification 90/2020-CT dated 1st December, 2020** has provided that registered person shall mention 8 digit HSN code in tax invoice issued for supply of chemicals listed in table under said notification.

**CBIC vide notification 91/2020-CT dated 14th December, 2020** has extended 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 CGST Act, which falls during the period from the 20th day of March, 2020 to the 30th day of March, 2021, 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 up to the 31st day of March, 2021