

GOODS AND SERVICES TAX

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CBIC vide notification 30/2020-CT dated 3rd April, 2020 has amended following CGST rule w.e.f. 30th March, 2020 to provide that

- Any person who opts to pay Tax under composition scheme for F.Y 2020-21 can file intimation in Form GST CMP 02 on or before 30th June, 2020 & he shall furnish statement in form GST ITC 03 (Stock Statement) as required under section 44(4) upto 31st July, 2020.
- Rule 36(4) (Rule related to availment of ITC maximum up to 110% of ITC appearing in GSTR 2A) has been amended to provide that said condition of 110% of ITC appearing in GSTR 2A shall apply cumulatively for period Feb, March, April, May, June, July & August, 2020 & return in FORM GSTR 3B for month of September, 2020 shall be furnished with the cumulative adjustment of ITC of said month in accordance with the condition as stated in Rule 36(4).

CBIC vide Notification 31/2020-CT & 32/2020-CT both dated 3rd April, 2020 has extended the due-date for filing GSTR 3B as follows

Turnover	Tax Period	Date till which no interest & late fees payable	Remark
Turnover above Rs. 5 Crore in preceding Financial Year	Feb, 2020	4th April, 2020	Filing after the Due-date shall attract interest @ 9% till 24th June, 2020
	Mar, 2020	5th May, 2020	
	Apr, 2020	4th June, 2020	No Late fees will be charged till 24th June, 2020
			After 24th June, 2020, Interest @ 18% along with Late fees
Turnover more than Rs. 1.5 crore & upto 5 crore in preceding financial Year	Feb, 2020 & March, 2020	29th June, 2020	No Interest, Late Fees will be charged if return is filing till due-date as stated in here.
	April, 2020	30th June, 2020	If return filed after due-date as stated herein, Interest @ 18% along with Late fees will be applicable
Turnover of Rs. 1.5 crore & less in preceding Financial Year	Feb, 2020	30th June, 2020	No Interest, Late Fees will be charged if return is filing till due-date as stated in here.
	March, 2020	3rd July, 2020	
	April, 2020	6th July, 2020	If return filed after due-date as stated herein, Interest @ 18% along with Late fees will be applicable

CBIC vide notification 33/2020- CT dated 3rd April, 2020 has waived the late fees for filing FORM GSTR 1 for month of March, April & May, 2020 and for quarter ended 31st March, 2020, provided the said GSTR 1 are filed on or before 30th June, 2020.

CBIC vide notification 34/2020-CT dated 3rd April, 2020 has extended the due-date for filing Form GST CMP 08 (Payment of self assessed Tax by -Composition dealer) for quarter ended 31st March, 2020 till 7th July, 2020. Further, Due-date for filing Form GST 4 (Outward supply details by composition Tax dealer) for Financial year ended 31st March, 2020 is extended till 15th July, 2020

CBIC vide notification 35/2020-CT dated 3rd April, 2020 provide that due date for issue of notice, intimation, notification, approval order, sanction order, filing of appeal, reply Furnishing return , statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20th March 2020 to 29th June 2020 shall be extended to 30th June 2020.

The above notification 35/2020-CT shall not apply to following

- Issuance of Tax Invoice
- E-way Bill
- Time & Value of Supply
- Registration
- Power to arrest
- Detention, seizure & release of goods in Transit

Further, 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 30th April, 2020.

CBIC vide notification 36/2020-CT dated 3rd April, 2020 extended the due-date for filing Form GSTR 3B for month for May, 2020 as follows

Turnover	Due-date
Turnover above Rs. 5 crore in preceding Financial Year	27th June, 2020
Turnover upto 5 Crore in preceding Financial Year for registered person who principal place of business is in 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	12th July, 2020
Turnover upto 5 Crore in preceding Financial Year for registered person who principal place of business is in 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	14th July, 2020

CBIC vide Circular No. 137/07/2020-GST dated 13th April, 2020 has clarified following

Sr. No.	Issue	Clarification
1	An advance is received by a supplier for a Service contract which subsequently got	In case GST is paid by the supplier on advances received for a future event which got cancelled subsequently and for which invoice is issued before supply of

	<p>cancelled. The supplier has issued the invoice before supply of service and paid the GST thereon. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns?</p>	<p>service, the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a Refund claim under "Excess payment of tax, if any" through FORM GST RFD-01.</p>
2	<p>An advance is received by a supplier for a Service contract which got cancelled subsequently. The supplier has issued receipt voucher and paid the GST on such advance received. Whether he can claim refund of tax paid on advance or he is required to adjust his tax liability in his returns?</p>	<p>In case GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which no invoice has been issued in terms of section 31 (2) of the CGST Act, he is required to issue a "refund voucher" in terms of section 31 (3) (e) of the CGST Act read with rule 51 of the CGST Rules.</p> <p>The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category "Refund of excess payment of tax".</p>
3	<p>Goods supplied by a supplier under cover of a tax invoice are returned by the recipient. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns?</p>	<p>In such a case where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim in such a case.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a Refund claim under "Excess payment of tax, if any" through FORM GST RFD-01.</p>
4	<p>Letter of Undertaking (LUT) furnished for the purposes of zero rated supplies as per</p>	<p>Notification No. 37/2017-Central Tax, dated 04.10.2017, requires LUT to be furnished for a financial year. However, in terms of notification No. 35/2020 Central</p>

	<p>provisions of section 16 of the IGST Act, 2017 read with rule 96A of the CGST Rules has expired on 31.03.2020. Whether a registered person can still make a zero-rated supply on such LUT and claim refund accordingly or does he have to make such supplies on payment of IGST and claim refund of such IGST ?</p>	<p>Tax dated 03.04.2020, where the requirement under the GST Law for furnishing of any report, document, return, statement or such other record falls during between the period from 20.03.2020 to 29.06.2020, has been extended till 30.06.2020.</p> <p>Therefore, in terms of Notification No. 35/2020-CT, time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before 30.06.2020. Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.</p>
5	<p>While making the payment to recipient, amount equivalent to one per cent was deducted as per the provisions of section 51 of CGST Act, 2017 i. e. (TDS). Whether the date of deposit of such payment has also been extended vide notification 35/2020-CT dated 03.04.2020?</p>	<p>As per notification No. 35/2020-CT dated 03.04.2020, where the timeline for any compliance required as per Section 39(3) and section 51 of the CGST Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for furnishing of return in FORM GSTR-7 along with deposit of tax deducted for the said period has also been extended till 30.06.2020 and no interest under section 50 shall be leviable if tax deducted is deposited by 30.06.2020.</p>
6	<p>As per section 54 (1), a person is required to make an application before expiry of two years from the relevant date. If in a particular case, date for making an application for refund expires on 31.03.2020, can such person make an application for refund before 29.07.2020?</p>	<p>As per notification No. 35/2020-CT dated 03.04.2020, where the timeline for any compliance required as per Section 54(1) of the CGST Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for filing an application for refund falling during the said period has also been extended till 30.06.2020.</p>