

### FURTHER RELAXATION IN COMPLIANCE DUE TO COVID-19 UNDER GST

Government had announced various relief measures in April 2020 to mitigate difficulties caused by the outbreak of COVID-19 across India on which we had sent our Alert 1. Economy is still facing COVID related impact, though lockdown has been released in many parts of the country but taxpayers still need some time to come to terms with the same, in view of this govt has thought it prudent to further relax the compliance datelines, gist of which is as under:

#### 1. Relaxation in dates for filing GST Returns

Dates for GST Returns						
				Interest and Late fee if filed on or before		
Type of Return	Reference	Return Month	Due Dates	Filed by	Interest	Late Fees
<b>GSTR-3B</b> (person having annual turnover <b>less</b> than 5.0 Cr)  whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, <b>Gujarat</b> , 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	Notification 31/2020 CT & 32/2020 CT	Feb'20	20-Mar-20	Upto 30-Jun-20	NIL	NIL
				From 01-Jul-20 till 30-Sep-20	9% from 01-Jul-20	
				After 30-Sep-20	18% from 01-Oct-20	
		Mar'20	20-Apr-20	Upto 03-Jul-20	NIL	NIL
				From 04-Jul-20 till 30-Sep-20	9% from 04-Jul-20	
				After 30-Sep-20	18% from 01-Oct-20	
	Apr'20	20-May-20	Upto 06-Jul-20	NIL	NIL	
			From 07-Jul-20 till 30-Sep-20	9% from 07-Jul-20		
			After 30-Sep-20	18% from 01-Oct-20		10/25 per day from 21-May-20
	51/2020 CT & 52/2020 CT	May'20	20-Jun-20	Upto 12-Sep-20	NIL	NIL
				From 13-Sep-20 till 30-Sep-20	9% from 13-Sep-20	
				After 30-Sep-20	18% from 01-Oct-20	
	Jun'20	20-Jul-20	Upto 23-Sep-20	NIL	NIL	
			From 24-Sep-20 till 30-Sep-20	9% from 24-Sep-20		
			After 30-Sep-20	18% from 01-Oct-20		10/25 per day from 21-Jul-20
	Jul'20	20-Aug-20	Upto 27-Sep-20	NIL	NIL	
			From 28-Sep-20 till 30-Sep-20	9% from 28-Sep-20		
			After 30-Sep-20	18% from 01-Oct-20		10/25 per day from 21-Aug-20
Notification 54/2020 CT	Aug'20	01-Oct-20	Upto 01-Oct-20	NIL	NIL	
			From 02-Oct-20	18% from 02-Oct-20		10/25 per day from 02-Oct-20

Dates for GST Returns						
Type of Return	Reference	Return Month	Due Dates	Interest and Late fee if filed on or before		
				Filed by	Interest	Late Fees
<b>GSTR-3B</b> (person having annual turnover <b>less</b> than 5.0 Cr)  whose principal place of business is in the States of 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	Notification 31/2020 CT & 32/2020 CT  51/2020 CT & 52/2020 CT  Notification 54/2020 CT	Feb'20	20-Mar-20	Upto 30-Jun-20	NIL	NIL
				From 01-Jul-20 till 30-Sep-20	9% from 01-Jul-20	
				After 30-Sep-20	18% from 01-Oct-20	
		Mar'20	20-Apr-20	Upto 05-Jul-20	NIL	NIL
				From 06-Jul-20 till 30-Sep-20	9% from 06-Jul-20	
				After 30-Sep-20	18% from 01-Oct-20	
		Apr'20	20-May-20	Upto 09-Jul-20	NIL	NIL
				From 10-Jul-20 till 30-Sep-20	9% from 10-Jul-20	
				After 30-Sep-20	18% from 01-Oct-20	
		May'20	20-Jun-20	Upto 15-Sep-20	NIL	NIL
				From 16-Sep-20 till 30-Sep-20	9% from 16-Sep-20	
				After 30-Sep-20	18% from 01-Oct-20	
		Jun'20	20-Jul-20	Upto 25-Sep-20	NIL	NIL
				From 26-Sep-20 till 30-Sep-20	9% from 26-Sep-20	
				After 30-Sep-20	18% from 01-Oct-20	
		Jul'20	20-Aug-20	Upto 29-Sep-20	NIL	NIL
				On 30-Sep-20	9% for 30-Sep-20	
				After 30-Sep-20	18% from 01-Oct-20	
Aug'20	03-Oct-20	Upto 03-Oct-20	NIL	NIL		
		From 04-Oct-20	18% from 04-Oct-20	10/25 per day from 04-Oct-20		

Dates for GST Returns						
Type of Return	Reference	Return Month	Due Dates	Interest and Late fee if filed on or before		
				Filed by	Interest	Late Fees
<b>GSTR-3B</b> (FY 2019-20 turnover is <b>more than 5.00 Cr</b> )	Notification 31/2020 CT & 32/2020 CT  51/2020 CT & 52/2020 CT	Feb'20	20-Mar-20	Upto to 04-Apr-20	NIL	NIL
				From 05-Apr-20 till 24-Jun-20	9% from 05-Apr-20 till 24-Jun-20	
				After 24-Jun-20	18% from 25-Jun-20	
		Mar'20	20-Apr-20	Upto to 05-May-20	NIL	NIL
				From 06-May-20 till 24-Jun-20	9% from 06-May-20 till 24-Jun-20	
				After 24-Jun-20	18% from 25-Jun-20	
	Apr'20	20-May-20	Upto to 04-Jun-20	NIL	NIL	
			From 05-Jun-20 till 24-Jun-20	9% from 05-Jun-20 till 24-Jun-20		
			After 24-Jun-20	18% from 25-Jun-20		10/25 per day from 21-May-20
	Notification 31&32/2020 CT	May'20	27-Jun-20	Upto 27-Jun-20	NIL	NIL
				After 27-Jun-20	18% from 28-Jun-20	10/25 per day from 28-Jun-20
	No Change	Jun'20	20-Jul-20	Upto 20-Jul-20	NIL	NIL
				After 20-Jul-20	18% from 21-Jul-20	10/25 per day from 21-Jul-20
		Jul'20	20-Aug-20	Upto 20-Aug-20	NIL	NIL
				After 20-Aug-20	18% from 21-Aug-20	10/25 per day from 21-Aug-20
Aug'20		20-Sep-20	Upto 20-Sep-20	NIL	NIL	
			From 21-Sep-20	18% from 21-Sep-20	10/25 per day from 21-Sep-20	

Kindly note that the above notifications provide a conditional relief from Interest and Late Fees where the Returns have been filed on or before the designated dates

## 2. Amnesty from payment of Late fee for delayed filing of GSTR-3B for Jul 2017 to Jan 2020 [Noti 52/2020 CT]

Period of Return	To be filed between	Output Tax Payable	Maximum Late Fees per return
July 17 to January 2020	01-Jul-2020 to 30-Sep-20	Yes	Rs. 500
		NIL	NIL
	If filed <b>before</b> 01-Jul-2020 or <b>after</b> 30-Sep-20	Yes	Rs 50 per day Subject to maximum Rs. 10000
		NIL	Rs 20 per day Subject to maximum Rs. 10000

Please note there is no similar amnesty for GSTR 1 or any other return except GSTR 3B as explained above.

### 3. Waiver of late fee for filing GSTR-1 [Notification 53/2020 CT]

Where the GSTR-1 for the period Mar'20, Apr'20, May'20, Jun'20 and Quarter ended on 31<sup>st</sup> Mar'20 and 30<sup>th</sup> Jun'20 is filed on or before the dates as mentioned in the below table, the late fees shall be waived, If the said returns are filed after the dates as mentioned in the below table, regular late fees shall be payable

Due Dates for GST Returns				
Period	Due Date	Waiver Date	Late Fees if filed on or before Waiver Date	Late Fees if filed After Waiver Date
Mar'20	11 <sup>th</sup> Apr'20	10-Jul-20	NIL	10/25 per day from 12-Apr-20
Apr'20	11 <sup>th</sup> May'20	24-Jul-20		10/25 per day from 12-May-20
May'20	11 <sup>th</sup> Jun'20	28-Jul-20		10/25 per day from 12-Jun-20
Jun'20	11 <sup>th</sup> Jul'20	05-Aug-20		10/25 per day from 12-Jul-20
Jan-Mar'20 Quarter	30 <sup>th</sup> Apr'20	17-Jul-20		10/25 per day from 01-May-20
Apr-Mun'20 Quarter	31 <sup>th</sup> Jul'20	03-Aug-20		10/25 per day from 01-Aug-20

### 4. Following provision of the CGST Act shall come into force from 30<sup>th</sup> Jun'20 [Noti. 49/2020-CT]

Certain inconsequential amendments made to CGST Act have been notified, these amendments will come into force from 30.06.2020 onwards. Section 2 (114), 109, 168(2) and 172 of the CGST Act have been amended.

### 5. Other Returns

There is no further change proposed in the due dates for the following returns:

Due Dates for GST Returns			
Type of Return	Reference	Period	Due Dates
<b>GSTR 9, 9A, 9B &amp; 9C</b>	Notification 41/2020 CT	FY 2018-19	30.09.2020
<b>Form GST CMP-08</b> Statement for payment of composition tax	Notification 34/2020 CT	Quarter ended on 31 <sup>st</sup> Mar'20	07-Jul-20
<b>Form GSTR-4</b> Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)	Notification 34/2020 CT	Financial year ending 31st March, 2020	15-Jul-20
<b>Form GST CMP-02</b> Intimation to opt for composition scheme	Notification 30/2020 CT	FY 2020-21	30-Jun-20
<b>Form GST ITC-03</b> Declaration for intimation of ITC reversal/payment of tax on inputs held in stock and capital goods while applying for Composition scheme	Notification 30/2020 CT	FY 2020-21	31-Jul-20

**6. Composition Rates – Effective from 1.4.2020 – [Notification No. 50/2020- CT]**

There is a cosmetic change notified for tax payers who have opted for composition scheme, in real terms there is no change. Following will be the rates applicable for composition scheme

Type of taxpayer	Rate Applicable	Type of Change
Manufacturer	1% (0.50% CGST + 0.50 SGST)	No Change
Restaurant Service Provider	5% (2.50% CGST + 2.50 SGST)	No Change
Trader	1% (0.50% CGST + 0.50 SGST)	No Change
Supplier of Services	6 % (3 % CGST + 3 % SGST)	Incorporated in rules now, earlier was through a rate notification

**7. Conclusion**

Hope the economic effects of the Pandemic on the common man of India is short lived and we regain the lost employment and opportunities very soon, these relaxation will work as soothers in these difficult times especially for the small tax payers. We further wish that GSTN utilises this time to make its systems robust so that we can have better system to work on and no one demands system driven extensions in future.

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