

NOTIFICATION NO. 35/2020 – CENTRAL TAX [F. NO. CBEC-20/06/04/2020-GST], DATED 3-4-2020 [UPDATED]

[As Amended by Notification No. 40/2020-Central Tax, dated 05-05-2020, Notification No. 47/2020-Central Tax dated 09-06-2020, Notification No. 55/2020-Central Tax, dated 27-06-2020, Notification No. 65/2020-Central Tax, dated 01-09-2020, Notification No. 66/2020-Central Tax, dated 21-09-2020, Notification No. 91/2020-Central Tax, dated 14-12-2020]

In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies, as under, —

- (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the ¹[30th day of August, 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 ²[31st day of August, 2020], including for the purposes of—
- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below —

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;

³[Provided 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 of the said Act, which falls during the period from the 20th day of March, 2020 to the ⁴[30th day of March, 2021] , and where completion or compliance of such action has not been made within such time, then, the

¹ Substituted for "29th day of June, 2020" by Notification No. 55/2020-Central Tax, dated 27-06-2020, w.e.f. 27-06-2020.

² Substituted for "30th day of June, 2020" by Notification No. 55/2020-Central Tax, dated 27-06-2020, w.e.f. 27-06-2020.

³ Inserted by Notification No. 65/2020-Central Tax [F.No. CBEC-20/06/07/2019-GST], dated 01-09-2020, w.e.f. 1-9-2020.

⁴ Substituted for "29th day of November, 2020" by Notification No. 91/2020-Central Tax, dated 14-12-2020, w.r.e.f. 1-12-2020.

time limit for completion or compliance of such action, shall be extended upto the ⁵[31st day of March, 2021]:]

⁶[Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 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 stand extended up to the 31st day of October, 2020.]

- (ii) where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020:

⁷[Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th march, 2020 the validity of such e-way shall be deemed to have been extended till the 30th day of June, 2020]

2. This notification shall come into force with effect from the 20th day of March, 2020.

⁵ Substituted for "30th day of November, 2020" by Notification No. 91/2020-Central Tax, dated 14-12-2020, w.r.e.f. 1-12-2020.

⁶ Inserted by Notification No. 66/2020-Central Tax [F.No. CBEC-20/06/08/2019-GST], dated 21-9-2020, w.e.f. 21-9-2020.

⁷ Proviso substituted by Notification No. 47/2020-Central Tax, Dated 9-6-2020. Prior to its substitution said proviso was inserted by Notification No. 40/2020-Central Tax, dated 05-05-2020 read as under:

"Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020"