

## **GOODS & SERVICES TAX / IDT UPDATE - 92**

### **Extension of validity of E-way bills**

CBIC earlier vide Notification no. 35/2020 dated 3<sup>rd</sup> April, 2020 extended the period of validity till 30<sup>th</sup> April, 2020 for e-way bill validity expires during the period **20<sup>th</sup> day of March, 2020 to 15<sup>th</sup> day of April, 2020.**

Now CBIC vide [Notification No. 40/2020- Central Tax dated 5<sup>th</sup> May 2020](#) Provided that where an e-way bill has been generated on or before the 24<sup>th</sup> day of March, 2020 and its period of validity expires during the period 20<sup>th</sup> day of March, 2020 to the 15<sup>th</sup> day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the **31<sup>st</sup> day of May, 2020.**

[\[Notification No. 40/2020- Central Tax dated 5<sup>th</sup> May 2020\]](#)

### **Extension of due date of Annual Return & Reconciliation Statement for the FY 2018-19**

CBIC vide [Notification No. 41/2020- Central Tax dated 5<sup>th</sup> May 2020](#) has extended the time limit for furnishing of the annual return in Form 9 and Reconciliation Statement in Form 9C specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30<sup>th</sup> September, 2020.

[\[Notification No. 40/2020- Central Tax dated 5<sup>th</sup> May 2020\]](#)

### **Verification of filing of Form 3B through EVC**

Considering the difficulty faced by registered taxpayers in applying DSC, CBIC vide [Notification No. 38/2020- Central Tax dated 5<sup>th</sup> May 2020](#) has provided that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall during the period from the 21<sup>st</sup> day of April, 2020 to the 30<sup>th</sup> day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC) i.e One time password.

[Notification No. 38/2020- Central Tax dated 5<sup>th</sup> May 2020](#)

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