

GOODS & SERVICES TAX / IDT UPDATE - 108

Due Date for filing of Form GSTR-1 & Form GSTR-3B

The Central Government vide [Notification No.74/2020](#), [Notification No.75/2020](#) and [Notification No.76/2020-Central Tax](#) all dated 15th October, 2020 has notified the due dates for filing of **Form GSTR-1 & Form GSTR-3B** for the months of October, 2020 to March, 2021, as under:-

Due dates of filing of Form GSTR-1

Sl. No.	Form GSTR-1 for the Quarter/ Month	Due Date
1.	October, 2020 to December, 2020	13th January, 2021
2.	January, 2021 to March, 2021	13th April, 2021
3.	October, 2020	11th day of November, 2020
4.	November, 2020	11th day of December, 2020
5.	December, 2020	11th day of January, 2021
6.	January, 2021	11th day of February, 2021
7.	February, 2021	11th day of March, 2021
8.	March, 2021	11th day of April, 2021

The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

Due dates of filing of Form GSTR-3B

FORM GSTR- 3B For the Months of:-	Aggregate Turnover in the preceding F.Y. >Rs. 5 Crores	Aggregate Turnover in the preceding F.Y. < = Rs. 5 Crores	
		A*	B*
October, 2020	20th day of November, 2020	22nd day of November, 2020	24th day of November, 2020
November,2020	20th day of December, 2020	22nd day of December, 2020	24th day of December, 2020
December,2020	20th day of January, 2021	22nd day of January, 2021	24th day of January, 2021
January,2021	20th day of February, 2021	22nd day of February, 2021	24th day of February, 2021
February,2021	20th day of March, 2021	22nd day of March, 2021	24th day of March, 2021
March,2021	20th day of April, 2021	22nd day of April, 2021	24th day of April, 2021

*A - Taxpayers whose principal place of business is in the States of 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.

***B-** Taxpayers 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 No.74/2020, 75/2020 & 76/2020 -Central Tax dated 15th October,2020]

Annual Return related relaxation for MSME for 2019-20

The Central Government vide [Notification No.77/2020-Central Tax dated 15th October, 2020](#) has **made the filing of Annual return optional** under section 44 (1) of CGST Act for F.Y. 2019-20 also for those registered persons whose aggregate turnover is less than Rs 2 crores.

[Notification No. 77/2020 -Central Tax dated 15th October,2020]

HSN Code related changes

The Central Board of Indirect Taxes & Customs vide [Notification No.78/2020-Central Tax dated 15th October, 2020](#) and [Notification No.06/2020-Integrated Tax dated 15th October, 2020](#) has amended Notification No.12/2017-Central Tax dated 28th July, 2017 and Notification No.5/2017-Integrated Tax dated 28th July, 2017 relating to HSN Code.

The revised requirement for mentioning HSN code, with effect from 1st day of April, 2021, shall be as follows: -

TABLE

Serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.

[Notification No. 78/2020 -Central Tax dated 15th October,2020]

[Notification No. 06/2020 - Integrated Tax dated 15th October,2020]

Amendments in Central Goods & Services Tax Rules, 2017

The Central Government vide [Notification No.79/2020-Central Tax dated 15th October, 2020](#) has made the following amendments in the **Central Goods & Services Tax Rules, 2017** :-

<u>Rule</u>	<u>Amendments</u>
Rule 46: (Tax Invoice)	<p><u>Substitution of First Proviso</u></p> <p>“Provided that the Board may, on the recommendations of the Council, by notification, specify-</p> <ul style="list-style-type: none">(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services”.
Rule 67A: (Manner of furnishing of return or details of outward supplies by short messaging service facility)	<p><u>Substitution of Rule 67A</u></p> <p>“Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.</p> <p>Explanation - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.”</p> <p><i><u>Comment:-</u> This amendment has been made to allow SMS Facility</i></p>

	<i>for filing of Nil Return in case of FORM GST CMP-08 also.</i>
Rule 80: (Annual Return)	<p><u>Substitution of Proviso in sub-rule (3)-</u></p> <p>“Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”</p> <p><i>Comment:- This amendment has been made to extend the applicability of threshold of Rs.5 Crore for Filing GSTR-9C for the Financial Year 2019-20 also. Earlier the threshold of Rs. 5 Crore was applicable for F.Y. 2018-19 only.</i></p>
Rule 138E : (Restriction on furnishing of information in PART A of FORM GST EWB-01)	<p><u>Insertion of Proviso after the third proviso-</u></p> <p>“Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020”</p> <p><i>Comment:- This amendment has been made to provide relaxation from the aforesaid restriction for the period specified.</i></p>
Rule 142: (Notice and order for demand of amounts payable under the Act)	<p><u>Amendment in sub-rule (1A)-</u></p> <p>(i) for the words “proper officer shall”, the words “proper officer may” shall be substituted;</p> <p>(ii) for the words “shall communicate”, the word “communicate” shall be substituted.</p>
FORM GSTR-1:	In the said rules, in FORM GSTR-1, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.
Changes in Form	<p>(i) Substitution of New Form GSTR-2A in place of earlier one.</p> <p>(ii) Further, changes have been made in the following form:</p> <p>a) FORM GSTR-5,</p>

- b) FORM GSTR-5A,
- c) FORM GSTR-9,
- d) FORM GSTR-9C,
- e) FORM GST RFD-01,
- f) FORM GST ASMT-16,
- g) FORM GST DRC-01,
- h) FORM GST DRC-02,
- i) FORM GST DRC-07,
- j) FORM GST DRC-08,
- k) FORM GST DRC-09,
- l) FORM GST DRC-24,
- m) FORM GST DRC-25:

Comment:- Amendments in few places in the above Forms. For details the notification may be referred.

[Notification No.79/2020-Central Tax dated 15th October,2020]

Blocking of E-Way Bill (EWB) generation facility for taxpayers with AATO over Rs 5 Cr., after 15th October, 2020

10/10/2020

- In terms of Rule 138E(b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their GSTR-3B returns, for a consecutive period of two months or more.
- As you might be aware that the GST Council in its last meeting has decided that this provision will be made applicable for the taxpayers whose Aggregate Annual Turn Over (AATO, PAN based) is more than Rs 5 Crores.
- Thus, if the GSTIN associated with the respective PAN (with AATO over Rs 5 Cr.) has failed to file their GSTR-3B Return for 02 or more tax periods, up to the month of tax period of August, 2020, their EWB generation facility will be blocked on the EWB Portal. Please note that the EWB generation facility for such GSTINs (whether as consignor or consignee or by transporter) will be blocked on EWB Portal after 15th October, 2020.
- To avail continuous EWB generation facility on EWB Portal, you are therefore advised to file your pending GSTR 3B returns immediately.
- Please ignore this update if:
 - You are not registered on the EWB portal or

- You have already filed your GSTR-3B Return for August, 2020 or
- Your AATO (PAN based) is below Rs 5 Cr.

[\[Source:gst.gov.in\]](http://gst.gov.in)

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