

## **GST**

### **Extension of time limit provided under Section 31(7) of the CGST Act, 2017**

Notification No. 66/2020- Central Tax dated 21<sup>st</sup> Sept, 2020 has provided that where any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under section 31(7) of the CGST Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from 20<sup>th</sup> March, 2020 to the 30<sup>th</sup> 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 upto the 31<sup>st</sup> day of October, 2020.

### **Conditional waiver / reduction in late fee for not furnishing FORM GSTR-4 and GSTR-10**

The Central Government vide Notification No. 67/2020- Central Tax and Notification No. 68/2020- Central Tax dated 21<sup>st</sup> Sept, 2020 has conditionally waived / reduced the late fees for the registered persons who failed to furnish the return in FORM GSTR-4 and FORM GSTR-10 as under:-

FORM	Condition	Late Fee payable
<b>Form GSTR- 4 for the Quarters of :-</b> July, 2017 to March, 2019	If returns are furnished between 22.09.2020 to 31.10.2020	Maximum late fee capped at Rs. 500/- per return if there is any tax liability.
		NIL late fee if there is no tax liability
FORM GSTR- 10	If return is furnished between 22.09.2020 to 31.12.2020	Maximum late fee capped at Rs. 500/-

### **Horizon of applicability of E-invoicing widened**

The Central Government vide Notification No. 70/2020-Central Tax dated 30<sup>th</sup> Sept, 2020 has substituted “a financial year” to “any preceding financial year from 2017-18 onwards” and “goods or services or both to a registered person” to “goods or services or both to a registered person or for exports” as given at Notification No.13/2020-Central Tax dated 21<sup>th</sup> March, 2020.

Thereby, E-invoicing is now applicable to registered person having turnover exceeding Rs. 500 crore in any preceding financial year from financial year 2017-18 and E-invoice shall be generated for export transactions as well.

### Extension in date of implementation of the Dynamic QR Code for B2C invoices

The Central Government vide [Notification No. 71/2020-Central Tax dated 30<sup>th</sup> Sept, 2020](#) has amended Notification No.14/2020 – Central Tax, dated the 21st March, 2020 to:-

- defer the date of implementation of Dynamic Quick Response (QR) code on B2C invoices to 1<sup>st</sup> December, 2020 from earlier notified date 1<sup>st</sup> October,2020
- make it applicable for those registered persons (subject to exceptions as referred to in the Notification No.14/2020) whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds Rs. 500 crore.

### Amendment in the CGST Rules

The Central Government vide [Notification No. 72/2020-Central Tax dated 30<sup>th</sup> September, 2020](#) read with [Corrigendum dated 1<sup>st</sup> October, 2020 to Notification No. 72/2020-Central Tax dated 30<sup>th</sup> September, 2020](#) has made the following amendments in the CGST Rules:,2017-

- Insertion of New clause 46(r):- To mention QR code having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under rule 48(4), in a tax invoice to be issued by the registered person.
- Insertion of proviso in Rule 48(4) :- To empower the Commissioner to exempt a person or a class of registered persons from issuance of E-invoice for a specified period, subject to such conditions and restrictions as may be specified on the recommendations of the Council.
- Substitution of sub-rule (2) in rule 138A:- To provide that in case of issuance of E-invoice, the QR code having an embedded IRN in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice

### Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020

CBIC vide [Circular No. 142/12/2020- GST dated 9<sup>th</sup> October,2020](#) has issued the clarification relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017 for the months of February, 2020 to August, 2020 in view of measures taken to contain the spread of COVID-19 pandemic. The circular may be referred for detailed clarification and the example quoted for the manner of cumulative reconciliation.

### 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 15<sup>th</sup> 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 follows:

<b>Due dates of filing of Form GSTR-1 for the Quarter/Month from October, 2020 to March, 2021</b>		
<b>Sl. No.</b>	<b>Registered persons having aggregate turnover of:</b>	<b>Due Date</b>
1.	up to 1.5 crore rupees in the preceding financial year or the	13 <sup>th</sup> day of next month

	current financial year (Quarterly return filer)	following the quarter
2.	more than 1.5 crore rupees in the preceding financial year or the current financial year (Monthly return filer)	11 <sup>th</sup> day of next month

<b><u>Due dates of filing of Form GSTR-3B for the month of October, 2020 to March, 2021</u></b>	
<b>Limit of Aggregate Turnover</b>	<b>Due date</b>
Aggregate Turnover in the preceding F.Y. >Rs. 5 Crores	20 <sup>th</sup> day of next month
Aggregate Turnover in the preceding F.Y. <= Rs. 5 Crores	22 <sup>nd</sup> / 24 <sup>th</sup> day of next month depending on the State wherein principal place of business of Taxpayers is situated.

#### **Annual Return related relaxation for MSME for 2019-20**

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

#### **HSN Code related changes**

CBIC vide [Notification No.78/2020-Central Tax dated 15<sup>th</sup> October, 2020](#) and [Notification No.06/2020-Integrated Tax dated 15<sup>th</sup> October, 2020](#) has revised requirement for mentioning HSN code, with effect from 1<sup>st</sup> day of April, 2021, as follows: -

**TABLE**

<b>S.No.</b>	<b>Aggregate Turnover in the preceding FY</b>	<b>Number of Digits of HSN Code</b>
1.	Up to Rs. 5 crores	4
2.	more than Rs. 5 crores	6

Provided that a registered person having aggregate turnover up to Rs. 5 crores in the previous financial year may not mention the number of digits of HSN Code, in a tax invoice issued by him in respect of supplies made to unregistered persons.

#### **Amendments in Central Goods & Services Tax Rules, 2017**

The Central Government vide [Notification No.79/2020-Central Tax dated 15<sup>th</sup> October, 2020](#) has made few amendments in CGST Rules, 2017, including the followings:-

- i. SMS Facility for filing of Nil Return in case of FORM GST CMP-08
- ii. Extension of the applicability of threshold of Rs.5 Crore for Filing GSTR-9C for the FY 2019-20 also, earlier applicable for F.Y. 2018-19 only.
- iii. Amendments in few GST Forms.

For detailed amendment, the notification may be referred.

## **CUSTOM**

### **Extension of the RoSCTL scheme**

The Central Government vide [Notification No. 36/2020-Customs dated 5<sup>th</sup> October, 2020](#) has amended Notification No. 13/2020-Customs dated 14.02.2020 for extending the RoSCTL scheme validity from 31.03.2020 to 31.03.2021 or until such date the RoSCTL scheme is merged with RoDTEP scheme, whichever is earlier.

### **Faceless Assessment - Measures for timely assessment of Bills of Entry and clarification on defacement of physical documents**

CBIC vide [Circular No. 45/2020-Customs dated 12<sup>th</sup> October, 2020](#) have taken *inter-alia* the following **measures for faceless assessment**:

- To avoid delays for the export of the items which are time sensitive goods such as life-saving drugs or imports by security/defence and other Government agencies, Saturdays have been made working days for faceless assessment.
- All the time sensitive imports shall be monitored at the port so that there are no delays.
- There is a need to ensure that queries are minimized to the extent necessary for carrying out the assessment.
- Trade may be asked to upload at the first instance only, supporting documents like product/technical literature and mandatory documents, certificates, which would help avoid queries and delays.
- Where an importer requests First Check on a regular basis, the FAG officers and the NAC must take due care that this request is genuine and is not being routinely used to avoid self-assessment.
- Turant Suvidha Kendra (TSK) at the Port of Import would act as Facilitation Helpdesk for any grievance related to clearances of the B/E filed in the port.

### **Procedure for inspection of ICDs/CFSs/AFSSs**

CBIC vide [Circular No. 44/2020-Customs dated 12<sup>th</sup> October, 2020](#) has put in place a proper system for regular inspection of ICDs/CFSs and directs that:-

- (i) The jurisdictional Commissioner (JC) at the beginning of every financial year (FY) shall chalk out an action plan to conduct inspection of ICDs/CFSs, by an officer of the rank of Deputy/ Assistant Commissioner or above (who is not in-charge of such ICD/CFS) once every financial year probably in the first quarter of the financial year.

- (ii) A report on the inspection conducted shall be submitted to JC of Customs with copy to Chief Commissioner concerned.
- (iii) The first inspection, wherever required, shall be completed by 31.12.2020.
- (iv) The JC of Customs shall then take remedial action wherever deficiencies are noticed including penal action on the defaulting ICDs/CFSs.
- (v) Normally the operations and records in respect of the previous FY shall be covered in the inspection.
- (vi) For the ICDs/CFSs, which have not been inspected/ audited so far, the initial inspection shall be for the period of last 5 years or from the date of commencement whichever is earlier.
- (vii) The Directorate General of Performance Management during the inspections of field commissionerates, done by them shall also examine the records relating to the inspections of ICDs/CFSs

**Implementation of the Sea Cargo Manifest and Transhipment Regulations**

CBIC vide [Circular No. 43/2020-Customs dated 12<sup>th</sup> October, 2020](#) has made changes in the **Sea Cargo Manifest and Transhipment Regulations (SCMT)** for filing of **Sea Cargo Manifest** for all **Cargo** arriving on vessels calling and departing India.