

# GST

## **FORM GST PMT-09 effective from 21<sup>st</sup> April, 2020**

CBIC vide [Notification No. 37/2020-Central Tax dated 28-04-2020](#) notified 21<sup>st</sup> April, 2020 as the effective date to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST Rules, 2017.

### **Amendment in CGST Rules to allow filing of Nil Return (GSTR-3B) through SMS**

CBIC vide [Notification No. 38/2020-Central Tax dated 05-05-2020](#) has inserted Rule 67A ( Manner of furnishing of return by short messaging service facility) **with effect from a date to be notified later** in the CGST Rules,2017 to allow the registered person to furnish a **Nil return in FORM GSTR-3B** for a tax period, through a short messaging service (**SMS**) using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility(**OTP**).

Explanation - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B.”.

### **Amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016**

CBIC vide [Notification No. 39/2020-Central Tax dated 05-05-2020](#) has made the following amendments:-

- The **corporate debtors who have furnished GSTR-1 & GSTR-3B** for all the tax periods prior to the appointment of IRP/RP **have been excluded from following the special procedures** as specified in the earlier notification.
- Those corporate debtor who are to be treated as distinct person & liable to take a new registration in each of the States or Union territories where the corporate debtor was registered earlier, shall be liable to **take new registration within:-**
  - **thirty days of the appointment of the IRP/RP**
  - **or by 30th June, 2020, whichever is later:.”.**

### **Extension of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020**

CBIC vide [Notification No. 41/2020-Central Tax dated 05-05-2020](#) seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020.

**Extension of due date for furnishing FORM GSTR-3B for the taxpayers registered in Ladakh and Jammu and Kashmir**

CBIC vide [Notification No. 42/2020-Central Tax dated 05-05-2020](#) has further provided/extended the due dates of furnishing of FORM GSTR-3B, Nov-March, 2020 returns for registered persons whose principal place of business is in the Union territory of the Union territory of Ladakh and the due dates of furnishing of FORM GSTR-3B, Nov-Feb, 2020 returns for registered persons whose principal place of business is in the Union territory of the Jammu and Kashmir.

**Section 128 of Finance Act, 2020 notified with effect from 1<sup>st</sup> July, 2017**

CBIC vide [Notification No. 43/2020-Central Tax dated 16-05-2020](#) seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017.

**Clarification in respect of certain challenges faced in implementation of provisions of GST Laws**

CBIC vide [Circular No. 138/08/2020-GST dated 06-05-2020](#) has issued clarifications in respect of certain challenges that are being faced by taxpayers in adhering to the compliance requirements under various provisions of the CGST Act.

## CUSTOMS

**Electronic Sealing-Deposit in and removal of goods from Customs Bonded Warehouses**

CBIC vide [Circular No. 20/2020 dated 21<sup>st</sup> April, 2020](#) has deferred the implementation of [Circular No. 10/2020 dated 07<sup>th</sup> February-, 2020](#) till 30<sup>th</sup> June, 2020 and therefore the new date of implementation of such circular is 01<sup>st</sup> July, 2020.

**IGST refunds on exports-extension in SB005 alternate mechanism**

CBIC vide [Circular No. 22/2020 dated 21<sup>st</sup> April, 2020](#) extended the facility of SB005 of error correction in the Customs EDI system for Shipping Bills with date upto 31.12.2019.

**Review of 'Measures to facilitate trade during the lockdown period - section 143AA of the Customs Act, 1962**

CBIC vide [Circular No. 23/2020 dated 11<sup>th</sup> May, 2020](#) extended the facility of acceptance of an undertaking in lieu of a bond required during customs clearance, subject to conditions as underlined in the circular. Consequently, the date for submission of proper bond in lieu of which the undertaking is being temporarily accepted is extended till 15.06.2020

**Implementation of PGA e-SANCHIT– Paperless Processing under SWIFT-Uploading of Licenses/Permits/Certificates/Other Authorizations (LPCOs) by PGAs**

[Circular No. 24/2020 dated 14<sup>th</sup> May, 2020](#)

**Provisional Clearance of Goods under India's Trade Agreements**

CBIC vide [Instruction No. 04/2020 – Customs dated 4<sup>th</sup> May,2020](#) has issued instructions that where original hard copy of Certificate of Origin (CoO) has not been submitted or only **digitally signed copy or unsigned copy of CoO** is submitted, same **may be treated at par with category as listed at serial no. 5(c) of the Circular 38/2016-Customs**, provided that the matter is not covered under 5(a), wherein there is reasonable belief that the it involves mis-declaration of origin/value addition.

**Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962**

CBIC vide [Instruction No. F. No. 390/Misc/3/2019-JC,dated 27th April, 2020](#) has issued guidelines & decided that personal hearing, in respect of any proceeding under Customs Act 1962, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, may be conducted through video conferencing facility.