

Significant Notifications and Circulars issued in GST from 16th May 2022 to 15th June 2022

GST

Notifications

- 1. Due date of filing Form GSTR-3B for the month of April 2022 extended to 24th May 2022**

Owing to difficulties being faced by the taxpayers in availability of Form GSTR-2B for the month of April 2022, the due date for furnishing of return in Form GSTR-3B for the month of April 2022 has been extended till **24.05.2022**.

Notification No. 05/2022 –Central Tax dt. 17.05.2022

- 2. Due date of payment of tax in Form GST PMT-06 for the month of April 2022 extended to 27th May 2022**

Owing to difficulties being faced by the taxpayers in availability of Form GSTR-2B for the month of April 2022, the due date of payment of tax in Form GST PMT-06, for taxpayers registered under Quarterly Return and Monthly Payment Scheme, for the month of April 2022 has been extended till **27.05.2022**.

Notification No. 06/2022 –Central Tax dt. 17.05.2022

- 3. Waiver of late fee for delay in filing Form GSTR-4 for FY 2021-22 for the period 1st May, 2022 to 30th June, 2022**

The late fee payable for delay in furnishing of Form GSTR-4 (Annual Return for registered persons opting for Composition Scheme) for the Financial Year 2021-22 under section 47 of the CGST Act, 2017 has been waived for the period 01.05.2022 to 30.06.2022.

Notification No. 07/2022 –Central Tax dt. 26.05.2022

- 4. Waiver of interest for specified electronic commerce operators for specified months**

a) Interest leviable on late furnishing of Form GSTR-8 (monthly statement for tax collection at source filed by electronic commerce operators who collect tax at source) for the month of December 2020 has been waived in case of specified registered persons (60 GSTINs notified) who could not file their return by the due date due to technical glitch but had deposited the collected TCS of said month in the electronic cash ledger. The interest has been

waived for the period starting from the date of depositing TCS in electronic cash ledger till the date of furnishing of Form GSTR-8.

- b) Interest leviable on late furnishing of Form GSTR-8 for the months starting from September 2020 till January 2021 has been waived for the specified registered persons (12 GSTINs notified) who could not file their return by the due date due to technical glitch but had deposited the collected TCS of said months in the electronic cash ledger. The interest has been waived for the period starting from the date of depositing TCS in electronic cash ledger till the date of furnishing of Form GSTR-8.

[Notification No. 08/2022 –Central Tax dt. 07.06.2022](#)

Guideline/ Instruction

Clarification on the legal position of voluntary payment of taxes during the course of inspection, search or investigation

Under CGST Act, 2017, the taxpayers have an option to make voluntary payment of tax through Form DRC-03. Such voluntary payment of tax before issuance of show cause notice is permitted under section 73(5) and section 74(5) of the CGST Act, 2017. This helps the taxpayers in discharging their admitted liability, self-ascertained or as ascertained by the tax officer, without having to bear the burden of interest under section 50 of CGST Act, 2017 for delayed payment of tax and may also save him from higher penalty imposable on him subsequent to issuance of show cause notice under section 73 or section 74, as the case may be.

Recovery of taxes not paid or short paid, can be made under the provisions of section 79 of CGST Act, 2017 only after following due legal process of issuance of notice and subsequent confirmation of demand by issuance of adjudication order. Therefore, there may not arise any situation where “recovery” of the tax dues has to be made by the tax officer from the taxpayer during the course of search, inspection or investigation, on account of any issue detected during such proceedings. However, the law does not bar the taxpayer from voluntarily making payment of any tax liability ascertained by him or the tax officer in respect of such issues, either before or during the course of such proceedings or subsequently. The tax officer should, however, inform the taxpayers regarding the provisions of voluntary tax payments through DRC-03.

The Pr. Chief Commissioners/ Chief Commissioners, CGST Zones and Pr. Director General, DGGI are advised that in case, any complaint is received from a taxpayer regarding use of force or coercion by any of their officers for getting the amount deposited during search or inspection or investigation, the same may be enquired at the earliest and in case of any wrongdoing on the part of any tax officer, strict disciplinary action as per law may be taken against the defaulting officers.

[Instruction No. 01/2022-23 \[GST-Investigation\] dt. 25.05.2022](#)

Customs

Notifications

1. Reduction of Road & Infrastructure Cess on Petrol and Diesel

Road and Infrastructure cess is levied and collected as an additional duty of customs on import of certain specified goods, for financing infrastructure projects. With effect from 22.05.2022, the road and infrastructure cess leviable on motor spirit (petrol) and high-speed diesel oil has been reduced from Rs. 9 per litre to Rs. 5 per litre and Rs.2 per litre respectively.

[Notification No. 25/2022-Customs dt. 21.05.2022](#)

2. Exemption of deposits from the provisions of section 51A of Customs Act, 1962

Section 51A of the Customs Act, 1962 provides that every deposit made towards duty, interest, penalty, fee or any other sum payable by a person under the provisions of this Act shall be credited to electronic cash ledger of such person. However, by exercising the power conferred under sub-section (4) of section 51A of the Customs Act, 1962, CBIC has exempted the deposits pertaining to all classes of persons and all categories of goods from the provisions of section 51A.

The above amendment shall be effective for the period 1st June 2022 to 29th November, 2022.

[Notification No. 47/2022-Customs \(N.T.\) dt. 31.05.2022](#)

3. Extension of effective date of applicability of section 51A of Customs Act, 1962

The effective date for applicability of section 51A has been extended from 1st June, 2022 to 30th November 2022.

[Notification No. 48/2022-Customs \(N.T.\) dt. 31.05.2022](#)

