

Relaxations to tax payers under GST due to Novel Corona Virus (COVID-19)

Input Tax Credit (ITC)

Notification No. 30/2020 – Central Tax dated 03-04-2020

As per Rule 36(4) of the CGST Rules, Input tax credit to the recipient in respect of invoices or debit notes that are not reflected in his FORM GSTR-2A is restricted to 10 per cent of the eligible credit available in respect of invoices or debit notes reflected in the FORM GSTR-2A. The Government has relaxed the above provision for the ITC availed in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020. As per the relaxation, ITC as per books can be claimed for the aforesaid period without considering ITC as per Form – GSTR 2A. However, the ITC so claimed has to be matched and adjusted in a cumulative manner with Form GSTR-2A while filing Form GSTR 3B for September 2020.

Form GSTR-3B – Relief in respect of interest and late fee

Notification No. 31/2020 – Central Tax & 32/2020 – Central Tax both dated 03-04-2020

- The due dates for furnishing FORM GSTR-3B for the months of February, March and April, 2020 have not been extended *per se*. However, relief from payment of interest and late fee will be available provided the due tax is paid by furnishing return in Form GSTR-3B by the date(s) as specified in the last column of the table below.
- The lower rate of interest and waiver of late fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the last column of table below. If not paid then interest and late fees will be levied at the applicable rate without any relief.

Category of tax payers having aggregate turnover in the preceding financial year of	Tax Period	Rate of interest	Condition of furnishing return in Form GSTR-3B on or before
More than Rs. 5 crores	February 2020, March 2020, April 2020	Nil for first 15 days from the existing due date, and 9% thereafter (Refer illustration below)	24-06-2020
More than Rs. 1.5 crores and up to Rs. 5 crores	February 2020, March 2020	Nil	29-06-2020
	April, 2020	Nil	30-06-2020
Up to Rs 1.5 crores	February 2020	Nil	30-06-2020
	March 2020	Nil	03-07-2020
	April 2020	Nil	06-07-2020

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Illustration of levy of interest and late fee for filing of FORM GSTR-3B for the months of February, March and April, 2020 for tax payers having turnover of more than Rs 5 crores in previous financial year

Period	Furnished before or between	Interest rate p.a.	Late fee
February 2020	20-03-2020 to 04-04-2020	Nil	Nil
	05-04-2020 to 24-06-2020	9%	Nil
	25-06-2020 onwards	18% from 20-03-2020	At the applicable rate of Rs 20 or Rs 50 per day
March 2020	20-04-2020 to 05-05-2020	Nil	Nil
	06-05-2020 to 24-06-2020	9%	Nil
	25-06-2020 onwards	18% from 20-04-2020	At the applicable rate of Rs 20 or Rs 50 per day
April 2020	20-05-2020 to 04-06-2020	Nil	Nil
	05-06-2020 to 24-06-2020	9%	Nil
	25-06-2020 onwards	18% from 20-05-2020	At the applicable rate of Rs 20 or Rs 50 per day

Form GSTR-3B – Due dates in respect of May 2020

Notification No. 36/2020 – Central Tax dated 03-04-2020

Category of tax payer	Due date
Tax payers having aggregate turnover exceeding Rs 5 crores in the previous financial year	27-06-2020
Tax payers having aggregate turnover up to Rs 5 crores in the previous financial year having 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	12-07-2020
Tax payers having aggregate turnover up to Rs 5 crores in the previous financial year having 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	14-07-2020

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Form GSTR-1 – Waiver of late fee

Notification No. 33/2020 – Central Tax dated 03-04-2020

For the registered persons who fail to furnish the details of outward supplies for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020 in FORM GSTR-1 by the existing due date, the late fee payable shall be waived provided the person furnishes the said details in FORM GSTR-1, on or before the 30-06-2020.

Due date for exercising option for Composition Scheme

Notification No. 30/2020 – Central Tax dated 03-04-2020

Taxpayers opting for the Composition Scheme for the financial year 2020-21 are allowed to file their option in FORM CMP-02 till 30-06-2020

Due date for furnishing statement and filing return by Composition dealers

Notification No. 34/2020 – Central Tax dated 03-04-2020

The due date of furnishing statement, containing the details of payment of self-assessed tax in FORM GST CMP08 for the quarter ending 31st March, 2020 has been extended to 07-07-2020.

The due date of filing FORM GSTR-4 for the financial year ending 31st March, 2020 has been extended to 15-07-2020.

E-way bill validity

Notification No. 35/2020 – Central Tax dated 03-04-2020

In respect of E-way bill generated with period of validity between 20-03-2020 to 15-04-2020, the validity period of such e-way bill shall be extended till the 30th day of April, 2020.

Other relaxation

Notification No. 35/2020 – Central Tax dated 03-04-2020

Where, any time limit for completion or compliance of any action, by any authority or by any person, completion of any proceeding or filing of any appeal etc, which falls during the period from 20-03-2020 to 29-06-2020, then the time limit for completion or compliance of such action, shall be extended up to the 30-06-2020,