



CBIC issues Notifications based on the recommendations of the GST council meeting held on June 12, 2020

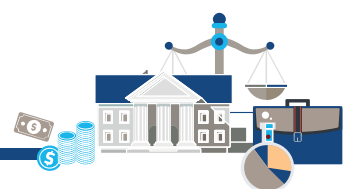
The GST council in its 40th meeting, held on June 12, 2020, made various recommendations to provide relief to taxpayers in view of the COVID-19 pandemic. The Central Board of Indirect Taxes and Customs (“CBIC”) has now issued various notifications to give effect to the recommendations made by the council. Summary of the said notifications with respect to filing and compliances are as follows:

1. Waiver of late fees / interest on late filing of return in Form GSTR-3B¹

- The Government has notified the rate of interest and waiver of late fees on late filing of return in Form GSTR-3B, as follows:

Aggregate Turnover in the preceding FY	Period	NIL rate of interest and late fees if return in Form GSTR-3B filed before prescribed date	Reduced rate of interest
More than ₹ 5 crores	February, March and April 2020	Nil rate of interest for first 15 days from due date	Thereafter, 9% p.a. upto June 24, 2020

¹ Notification no. 51 and 52/2020-Central Tax dated June 24, 2020



Aggregate Turnover in the preceding FY	Period	NIL rate of interest and late fees if return in Form GSTR-3B filed before prescribed date	Reduced rate of interest
		Late fees waived if return is filed on or before 24 June 2020	
Upto ₹ 5 crores and having principal place of business 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 and Lakshadweep	February 2020	June 30, 2020	Thereafter, 9% p.a. upto September 30, 2020
	March 2020	July 3, 2020	
	April 2020	July 6, 2020	
	May 2020	September 12, 2020	
	June 2020	September 23, 2020	
	July 2020	September 27, 2020	
Upto ₹ 5 crores and having principal place of business 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, Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	February 2020	June 30, 2020	
	March 2020	July 5, 2020	
	April 2020	July 9, 2020	
	May 2020	September 15, 2020	
	June 2020	September 25, 2020	
	July 2020	September 29, 2020	

- Further, in respect of the tax period July 2017 to January 2020, if the return in Form GSTR-3B has not been filed by the due date then, the late fee payable above ₹ five hundred (CGST + SGST) shall stand waived, subject to the condition that returns for such tax period are filed between the period July 1, 2020 to September 30, 2020.
- Also, if the tax payable as per return in Form GSTR-3B is Nil, then, the late fee payable on such returns shall stand waived subject to the condition that the said returns are filed between the period July 1, 2020 to September 30, 2020.

Dhruva Comments

The Government has further given additional time to registered persons having turnover of upto ₹ 5 crores for filing GST return in Form GSTR-3B along with reduced / nil rate of interest and waiver of late fees. For registered persons having a turnover more than ₹ 5 crores, there has been no further extensions for filing return in Form GSTR-3B. Further, it is relevant to note that in case of delayed filing of Form GSTR-3B beyond prescribed dates, benefit of reduced rate of interest shall continue to apply



till prescribed dates and any further delay beyond such prescribed dates should attract interest at the rate of 18 percent. Also, as a clean-up measure, the Government has also given full / partial waiver of late fee for delay in filing return in Form GSTR-3B for the period July 2017 to January 2020 subject to the condition that the said returns are filed during the period July 1, 2020 to September 30, 2020.

2. Waiver of late fee on GSTR-1²

The Government has waived the late fees for delay in filing return in Form GSTR-1 for the following tax periods subject to the condition that the said returns are filed within the prescribed dates, which are as follows:

Sl. No.	Month / Quarter	Revised Dates	Earlier Dates
(1)	(2)	(3)	
1.	March, 2020	July 10, 2020	June 30, 2020
2.	April, 2020	July 24, 2020	June 30, 2020
3.	May, 2020	July 28, 2020	June 30, 2020
4.	June, 2020	August 5, 2020	-
5.	January to March, 2020	July 17, 2020	June 30, 2020
6.	April to June, 2020	August 3, 2020	-

Dhruva comments

There has been no specific extension of due dates for filing return in Form GSTR-1 for the aforesaid periods. However, by virtue of the said amendment, there is an additional time given for filing return in Form GSTR-1 along with waiver of late fees.

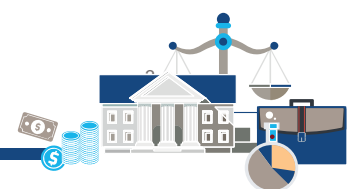
3. Due date for filing GSTR-3B for the month of August 2020 by small taxpayers³

The Government has also notified the due dates for filing return in Form GSTR-3B for the month of August 2020 in respect of taxpayers having aggregate turnover upto ₹ 5 crores, which are as follows:

Aggregate Turnover in preceding FY	Due Date
Upto ₹ 5 crores and having principal place of business 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	October 1, 2020
Upto ₹ 5 crores and having principal place of business 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, Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	October 3, 2020

² Notification no. 53/2020-Central Tax dated June 24, 2020

³ Notification no. 54/2020-Central Tax dated June 24, 2020





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