

RAJPUT JAIN & ASSOCIATES

Rajput Jain & Associates

Chartered Accountants



RELAXATION IN GST COMPLIANCE'S-COVID-19

1. INTEREST RATE RELIEF W.E.F 18th APRIL, 2021

(NOTIFICATION NO. 08/2021- CENTRAL TAX DATED 01.05.2021)

Taxpayer Having An Aggregate Turnover in the Preceding FY	Tax Period	Due Date	Interest Relief from the due date
More than Rs.5.00 Cr.	March, 2021	20.04.2021	First 15 Days:- 9%
	April, 2021	20.05.2021	After 15 Days:- 18%
Up-to Rs.5.00 Cr. and who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	20.04.2021	First 15 Days:- Nil
	April, 2021	20.05.2021	Next 15 Days:- 9% After 30 Days:- 18%
Up-to Rs.5.00 Cr. and who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	March, 2021	22.04.2021* 24.04.2021**	First 15 Days:- Nil
	April, 2021	25.05.2021	Next 15 Days:- 9% After 30 Days:- 18%
Composition Registered Person Section 39(2)	Quarter Ending March, 2021	18.04.2021	First 15 Days:- Nil Next 15 Days:- 9% After 30 Days:- 18%

2. LATE FEES RELIEF W.E.F 20TH APRIL, 2021

(NOTIFICATION NO. 09/2021- CENTRAL TAX DATED 01.05.2021)

Taxpayer Having An Aggregate Turnover in the Preceding FY	Tax Period	Due Date	Late Fees Relief if return file within below date
More than Rs.5.00 Cr.	March, 2021	20.04.2021	15 days from the due date of furnishing return
	April, 2021	20.05.2021	
Up-to Rs.5.00 Cr. and who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	20.04.2021	30 days from the due date of furnishing return
	April, 2021	20.05.2021	
Up-to Rs.5.00 Cr. and who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	22.04.2021* 24.04.2021**	30 days from the due date of furnishing return

*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

**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

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3. DUE DATE EXTENSION-GSTR-4 FOR THE FY 2020-21 W.E.F 30TH APRIL, 2021

(NOTIFICATION NO. 10/2021- CENTRAL TAX DATED 01.05.2021)

Particulars	Tax Period	Due Date	Extended Due Date
Composition Registered Person-GSTR-4	FY 2020-21	30.04.2021	31.05.2021

4. DUE DATE EXTENSION-GST ITC-04 FOR Q-4 FY 2020-21 W.E.F 25TH APRIL, 2021

(NOTIFICATION NO. 11/2021- CENTRAL TAX DATED 01.05.2021)

Particulars	Tax Period	Due Date	Extended Due Date
Declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021	Jan-March, 2021	25.04.2021	31.05.2021

5. DUE DATE EXTENSION-GSTR-1 APRIL, 2021

(NOTIFICATION NO. 12/2021- CENTRAL TAX DATED 01.05.2021)

Particulars	Tax Period	Due Date	Extended Due Date
The details of outward supplies in FORM GSTR-1 for the tax period April, 2021	April, 2021	11.05.2021	26.05.2021

6. CAPPING-RULE 36(4) FOR THE PERIOD OF APRIL & MAY, 2021

(NOTIFICATION NO. 13/2021- CENTRAL TAX DATED 01.05.2021)

“Provided further that such condition shall **apply cumulatively for the period April and May, 2021** and the return in FORM GSTR-3B for the tax period **May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months** in accordance with the condition above.”

7. IFF FACILITY FOR THE PERIOD OF APRIL, 2021

(NOTIFICATION NO. 13/2021- CENTRAL TAX DATED 01.05.2021)

Particulars	Tax Period	Date
Registered person may furnish the details using IFF	April, 2021	01.05.2021 to 28.05.2021

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8. OTHER TIME LIMIT FOR COMPLETION AND COMPLIANCE

(NOTIFICATION NO. 14/2021- CENTRAL TAX DATED 01.05.2021)

Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, **which falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021**, 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 be extended upto the 31st day of May, 2021**, including for the purposes of

- a) Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, By any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- b) Filing of any appeal, reply or application or Furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

But, such extension of time **shall not be applicable** for the compliances of the following provisions of the said Act, namely:-

- a) Chapter IV :- Time And Value of Supply
- b) Section 10(3) :- Composition Person to Normal Person
- c) Sections 25 :- Registration
- d) Section 27 :- Causal Taxable Person & Non Resident Taxable Person
- e) Section 31 :- Tax Invoice
- f) Section 37 :- Furnishing Detail of Outward Supplies
- g) Section 47 :- Levy of Late Fees
- h) Section 50 :- Interest on Delayed Payment of Tax
- i) Section 69 :- Power to Arrest
- j) Section 90 :- Liability of Partners of Firm to Pay Tax
- k) Section 122 :- Penalty for Certain Offences
- l) Section 129 :- Detention, Seizure & Release of goods & Convey. in Transit
- m) Section 39 :- Filing of Return except TDS, ISD & NRTP Returns
- n) Section 68 :- In so far as e-way bill is concerned
- o) Rules made under the provisions specified at clause (a) to (d) above

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified **under rule 9 of the Central Goods and Services Tax Rules, 2017 [Verification of the application and approval of Registration]**, falls during the period from the **1st day of May, 2021 to the 31st day of May, 2021**, and where completion of such action has not been made within such time, then, **the time limit for completion of such action, shall be extended upto the 15th day of June, 2021;**

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9. REJECTION OF REFUND CLAIM

(NOTIFICATION NO. 14/2021- CENTRAL TAX DATED 01.05.2021)

In cases where a notice has been issued for rejection of refund claim, in full or in part and **where the time limit for issuance of order** in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act **falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021,**

In such cases the time limit for issuance of the said order shall **be extended to**

Fifteen days after the receipt of reply to the notice from the registered person	Whichever is later
31st day of May, 2021	



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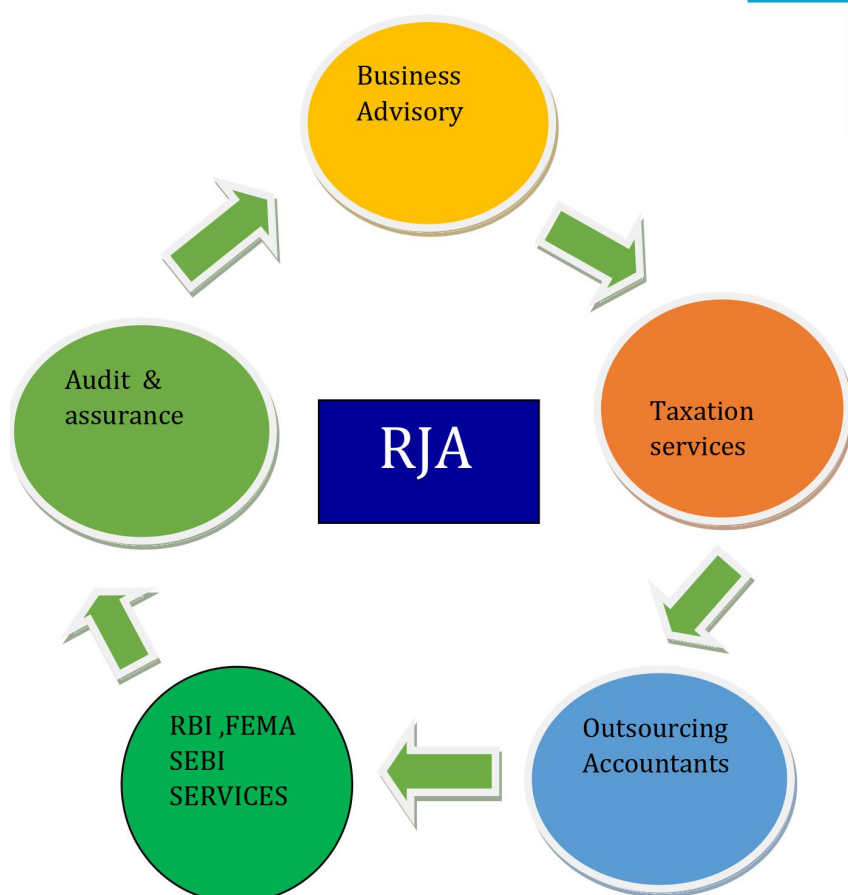
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