

GST Updates - Extension in various timelines relating to GST Compliances

Team RJA

**Rajput Jain & Associates
Chartered Accountants**



Contents

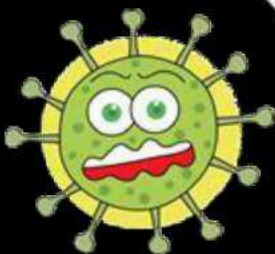
GST

2020

2021

UPDTAES

including
Covid-19



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GSTR-3B/QRMP

GSTR-1/IFF/PMT-06

Audit and Annual Return

GSTR-04/CMP-08

ITC-04

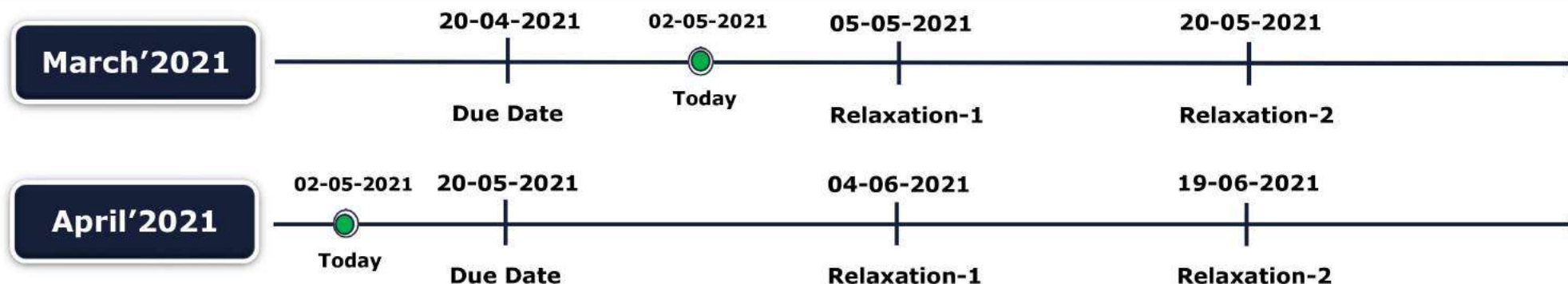
General Relaxations

GST Portal related

Reduction in interest rates and waiver of late fees

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Due Dates for GSTR-3B (Turnover up to INR 5 Crores in preceding FY 2019-20)



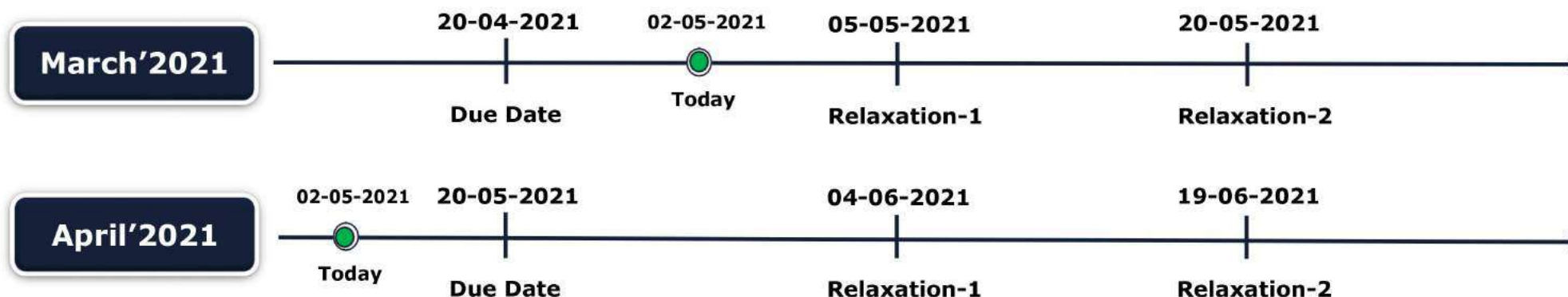
| Return File | With in 15 days from due date | Next 15 days | Thereafter |
|-------------|-------------------------------|--------------|-----------------|
| Interest | Nil | 9 % | 18% |
| Late fees # | Nil | Nil | Fees Applicable |

Condition of GSTR-3B:-

As per **Notification No.13/2021 CT dated 01.05.2021**- Condition of rule 36(4) i.e. input claimed in GSTR-3B do not exceed 5% of eligible credit available in GSTR-2A shall be applied cumulative for the tax period April and May 2021 in GSTR-3B of May,2021 itself.

* Notification no 8/2021 CT dated 01.05.2021 (Retrospectively effect)

Notification no 9/2021 CT dated 01.05.2021 (Retrospectively effect)

Due Dates for GSTR-3B (Turnover exceeding INR 5 Crores in preceding FY 2019-20)

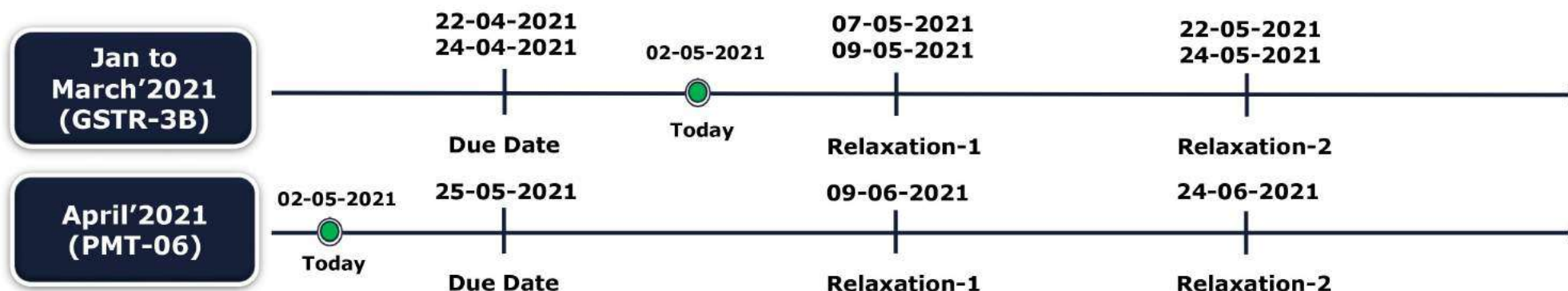
| Return File | With in 15 days from due date | Next 15 days | Thereafter |
|-------------|-------------------------------|-----------------|-----------------|
| Interest* | 9% | 18% | 18% |
| Late fees # | Nil | Fees Applicable | Fees Applicable |

Condition of GSTR-3B:-

As per **Notification No.13/2021 CT dated 01.05.2021**- Condition of rule 36(4) i.e. input claimed in GSTR-3B do not exceed 5% of eligible credit available in GSTR-2A shall be applied cumulative for the tax period April and May 2021 in GSTR-3B of May,2021 itself.

* Notification no 8/2021 CT dated 01.05.2021 (Retrospectively effect)

Notification no 9/2021 CT dated 01.05.2021 (Retrospectively effect)

Due Dates under QRMP Scheme (GSTR-3B/PMT-06) (Turnover up to INR 5 Crores in preceding FY) -----

| Return File | With in 15 days from due date | Next 15 days | Thereafter |
|--|-------------------------------|--------------|-----------------|
| Interest* | Nil | 9 % | 18% |
| Late fees# (GSTR-3B for Jan 21 – Mar 21) | Nil | Nil | Fees Applicable |

Condition of GSTR-3B:-

As per **Notification No.13/2021 CT dated 01.05.2021**- Condition of rule 36(4) i.e. input claimed in GSTR-3B do not exceed 5% of eligible credit available in GSTR-2A shall be applied cumulative for the tax period April and May 2021 in GSTR-3B of May,2021 itself.

* Notification no 8/2021 CT dated 01.05.2021 (Retrospectively effect)

Notification no 9/2021 CT dated 01.05.2021 (Retrospectively effect)

Extension in due dates of filing of GSTR-1/IFF

Due Dates for GSTR-1

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No extension has been provided for GSTR-1 pertaining to March'2021



As per Notification No 12/2021 CT dated 01-05-2021 relaxation has been provided for GSTR-1 pertaining to April'2021.

Due Dates under QRMP Scheme(IFF Return)

Turnover up to INR 5 Crores in preceding FY 2019-20

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As per Notification No 13/2021 CT dated 01-05-2021 relaxation has been provided for IFF Return pertaining to April'2021.

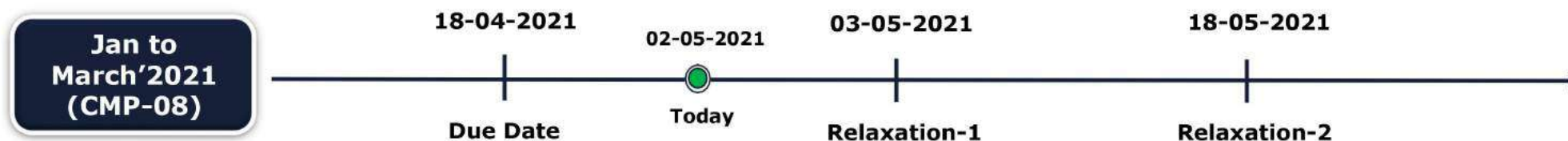


**Extension in Due
dates
Of GST Returns**

Extension in filing of CMP-08 and GSTR-4

Due Dates for GSTR-4 & CMP-08

Composition Scheme (CMP-08)



| Return File | With in 15 days from due date | Next 15 days | Thereafter |
|-------------|-------------------------------|--------------|------------|
| Interest* | Nil | 9 % | 18% |

* Notification no 8/2021 CT dated 01.05.2021 (Retrospectively effect)

GSTR-4 :- GST Return to be filed by a composition dealer for FY 2020-21



As per Notification No 10/2021 CT dated 01-05-2021, extension has been provided for GSTR-4 pertaining to FY 2020-21 with retrospectively effect.

Extension in filing of ITC-04

Due Dates for GSTR-4 & ITC-04

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ITC-04 :- Details of goods/capital goods sent to job worker and received back



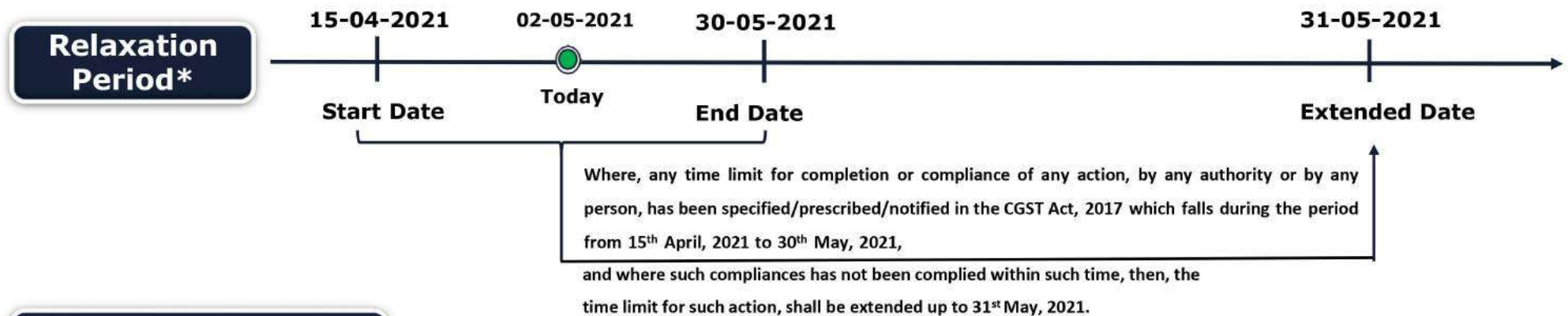
As per Notification No 11/2021 CT dated 01-05-2021, extension has been provided for ITC-04 pertaining to the period January 21 to March 21 with retrospective effect.



Relaxation in Various other Compliances

Relaxation in time limits for completion or compliance under GST Law

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Relaxation includes

- 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;

**Notification No 14/2021 CT dated.01.02.2021 (Retrospective effect)*

| Section/Chapter | Corresponding Rules |
|---|--|
| Chapter IV - Time of Supply | There is no relaxation as to the time of supply. |
| Section 10(3) :- Lapse of Composition scheme due to crossing of Limits | - |
| Section 25 :- Procedure for Registration | <p>Rule No.8 :- Application for registration.</p> <p>Rule No.14 :- Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.</p> <p>Rule No.9 :- Verification of the application and approval.</p> <p>Rule No.10 :- Issue of registration certificate.</p> <p>Rule No.10A :- Issue of registration certificate.</p> <p>Rule No.11 :- Separate registration for multiple places of business within a State or a Union territory.</p> <p>Rule No.12 :- Grant of registration to persons required to deduct tax at source or to collect tax at source.</p> <p>Rule No.16 :- Suo moto registration.</p> <p>Rule No.17 :- Assignment of Unique Identity Number to certain special entities.</p> <p>Rule No.18 :- Display of registration certificate and Goods and Services Tax Identification Number on the name board.</p> <p>Rule No.24 :- Migration of persons registered under the existing law.</p> <p>Rule No.25 :- Physical verification of business premises in certain cases.</p> <p>Rule No.26 :- Method of authentication.</p> |
| Section 27 :- Provisions relating to Registration for Casual taxable person & Non-resident Taxable person. | <p>Rule No.13 :- Grant of registration to non-resident taxable person.</p> <p>Rule No.15 :- Extension in period of operation by casual taxable person and non-resident taxable person.</p> |

**Notification No 14/2021 CT dated.01.02.2021 (Retrospective effect)*

| Section/Chapters | Corresponding Rules |
|--|---|
| Section 31 :- Tax Invoice | Rule No.46 :- Tax invoice. Rule No.46A :- Invoice-cum-bill of supply. Rule No.47 :- Time limit for issuing tax invoice. Rule No.49 :- Bill of supply. Rule No.50 :- Receipt voucher. Rule No.51 :- Refund voucher. Rule No.52 :- Payment voucher. Rule No.53 :- Revised tax invoice and credit or debit notes. |
| Section 37 :- Furnishing Details of Outward supplies | Rule No.59 :- Form and manner of furnishing details of outward supplies. Rule No.78 :- Matching of details furnished by the e-Commerce operator with the details furnished by the supplier. Rule No.79 :- Communication and rectification of discrepancy in details furnished by the ecommerce operator and the supplier. |
| Section 39, except those covered u/s 39(3), (4) & (5) :- Furnishing of returns | Section 39(3) : Filing of return by TDS deductor Section 39(4) : Filing of return by Input service distributor Section 39(5) : Filing of return by a non-resident taxable person <u>Rules under Section 39</u> Rule No.61 :- Form and manner of submission of monthly return. Rule No.62 :- Form and manner of submission of statement and return. |
| Section 47 :- Levy of Late fee on Failure to Furnish return u/s 37, 38, 39 & 45 | - |
| Section 50 :- Interest on delayed payment of Tax | - |

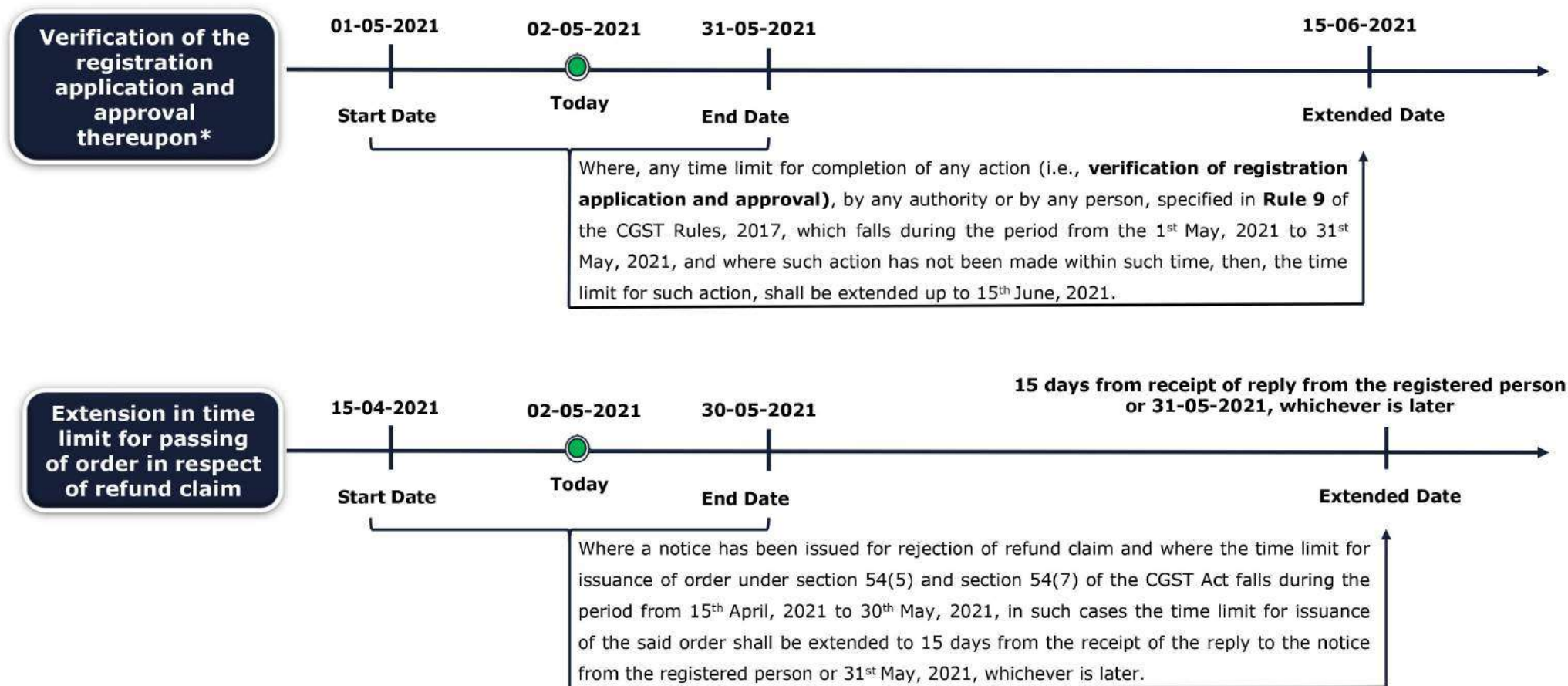
Exclusion in Relaxation

| Section/Chapters | Corresponding Rules |
|--|---|
| Section 68, to the extent E-way Bill is considered :- Inspection of Goods in movement | Rule No.138A :- Documents and devices to be carried by a person-in-charge of a conveyance. Rule No.138B :- Verification of documents and conveyances. Rule No.138C :- Inspection and verification of goods. Rule No.138D :- Facility for uploading information regarding detention of vehicle Rule No.138E :- Restriction on furnishing of information in PART A of FORM GST EWB-01. |
| Section 69 :- Power to arrest | - |
| Section 90 :- Liability of partners of firm to pay tax | - |
| Section 122 :- Penalty for certain offences | - |
| Section 129 :- Detention, seizure and release of Goods and Conveyances in transit | Rule No.142(3) :- Payment made within 14 days of the detention and seizure of goods and conveyance, person shall intimate officer about the payment and officer shall issue order concluding the proceeding. |

**Notification No 14/2021 CT dated.01.02.2021 (Retrospective effect)*

Relaxation in time limits for completion or compliance under GST Law- Special Extensions

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Other Compliances and GST Portal related Changes

Other Compliances

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HSN/SAC CODES in GSTR-1

- Be careful while filing GSTR-1 of April 21
- If your aggregate turnover in the previous FY is more than **Rs.5 crores** – **Report 6 digit HSN Code/SAC** in **Table 12-** HSN wise summary of outward supplies.
 - If aggregate turnover in the previous FY is **up to Rs.5 crores** – **Report 4 digit HSN Code/SAC** in **Table 12-** HSN wise summary of outward supplies.



Return through EVC

- Notification No 07/2017 – Central Tax dated 28-April-2021 permits registered taxpayers under Companies Act, 2013, to file their Form **GSTR-1** and **GSTR-3B** or furnish details in **IFF using EVC** method along with DSC on GST Portal.
- This service is currently applicable from 27th April'21 till 31st May'21.



Limitation period extended

- In view of the outbreak of Covid-19 pandemic in March 2020, the Supreme Court of India vide an order dated March 27, 2020 **extended the period of limitation** prescribed under the general law or special laws **with effect from March 15, 2020 till further orders.**

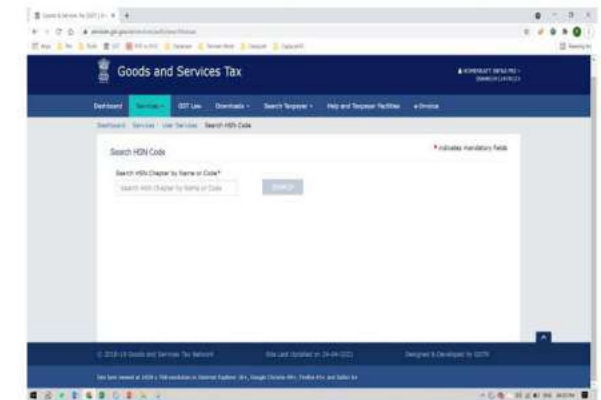
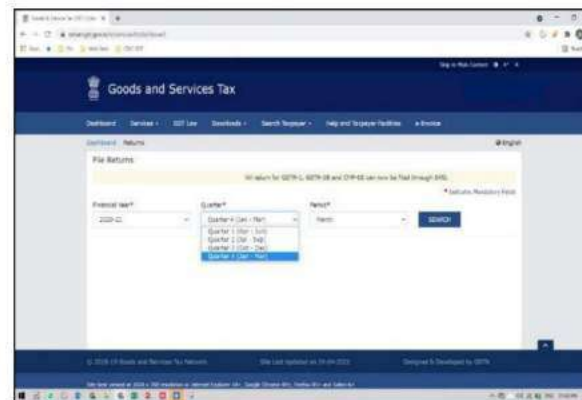
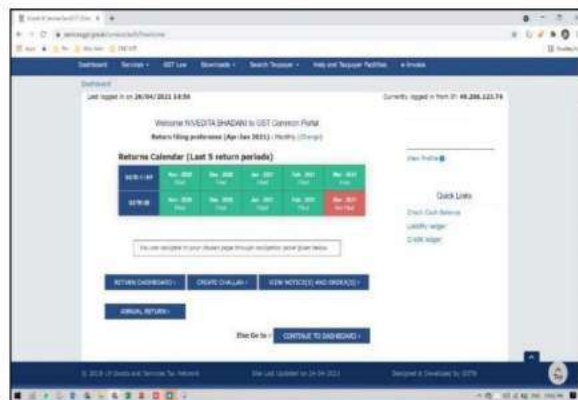


IEC

- IEC holder shall ensure that details in its IEC are updated electronically during **April-June 2021**. If there are no changes in IEC details, the same also needs to be confirmed online.

GST Portal Related Changes

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- The GSTN Dashboard now shows the filing **status of last 5 return** Tax periods along with option to opt in for QRMP scheme or not.
- An additional feature to **select Quarter** has been added on the **Return Dashboard**.
- **HSN Code validity** can now be **searched and verified** from the **GST Portal** under **Services** tab > **User Services** > **Search HSN Code**.

**Supreme Court extends
Limitation period from
14.03.2021 till further orders**

Supreme Court Order dated 27.04.2021 on extension of limitation period

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- The Supreme Court Advocates on Record Association (SCAORA) had recently filed an application seeking the restoration of the **Suo moto order passed by the Supreme Court** on March 23,2020, which had extended the limitation period with effect from March 15,2020, until further orders.
- Last month, on March 8, 2021, the Supreme Court ended the extension of limitation with effect from 14.03.2021 by closing the suo moto case, observing that the COVID-19 situation has improved.
- The Application from SCAORA sought the revival of the limitation extension citing that
"...after the passing of the above order (of March 8) there has been a considerable and instrumental change in the circumstances all across the country with regard to the Covid cases and the same has taken a serious turn and has also affected the movement of the general public at large"
- Now, the Bench comprising **Chief Justice of India NV Ramana, Justices Surya Kant and AS Bopanna** passed an order restoring the order dated 23rd March 2020 and in continuation of order dated 8th March 2021, directed that the period(s) of limitation, as prescribed ***under any general or special laws*** in respect of all ***judicial or quasi-judicial proceedings***, whether condonable or not, shall stand extended till further orders.

Supreme Court Order dated 27.04.2021 on extension of limitation period

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- Further, it has been clarified that the **period from 14th March, 2021 till further orders shall also stand excluded** in computing the periods prescribed under Sections 23 (4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 **and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.**

Our Comments

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- Based on this order of the Hon'ble Supreme Court, the extension in following actions shall be available to taxpayer:
Filing of appeals
 - Filing in appeal before the Courts (Supreme Court/High Courts)
 - Filing in appeal before CESTAT under erstwhile indirect tax regime
 - Filing in appeal before Commissioner (Appeals) under erstwhile indirect tax regime
 - Filing in appeal before first Appellate Authority in GST regime
 - Appeal to Appellate Authority for Advance Ruling
- Further, since an inquiry for which summon is issued under Section 70 is deemed to be judicial proceeding, therefore, the extension shall be available to taxpayers for appearing before the authorities and providing details and documents.
- It can be argued that the extension shall also be available for making application of refund under sec.54

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