

**RJA**

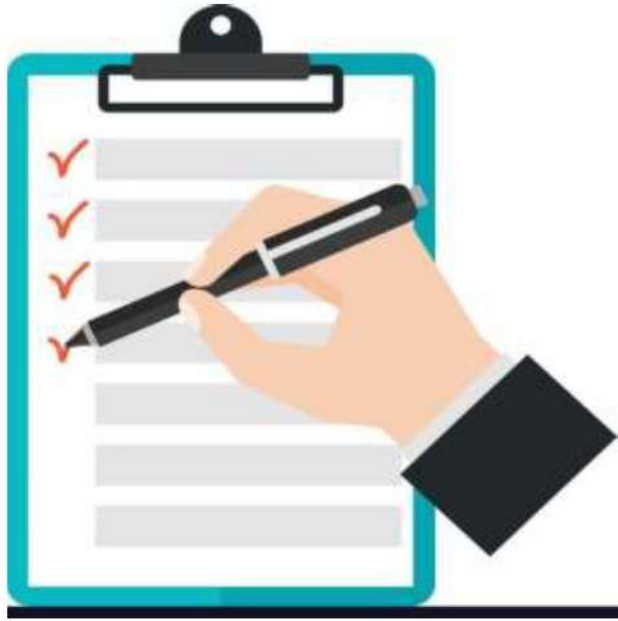
**Rajput Jain & Associates**  
Chartered Accountants

## **Latest Notifications on GST**

# About Us

- Rajput Jain & Associates is a Chartered Accountants firm, with its headquarter situated at New Delhi (the capital of India). The firm has been set up by a group of young, enthusiastic, highly skilled and motivated professionals who have taken experience from top consulting firms and are extensively experienced in their chosen fields has providing a wide array of Accounting, Auditing, Taxation, Assurance and Business advisory services to various clients and their stakeholders. focus at providing tailor made solutions to challenging problems of our clients, and perform with high quality and timely service.
- Rajput jain & Associates, a professional firm, offers its clients a full range of services, To serve better and to bring bucket of services under one roof, the firm has merged with it various Chartered Accountancy firms pioneer in diversified fields
- Our main office is located at Delhi. Incidentally, Delhi is the Capital of India. Our other offices are in Mankapur & Moradabad (U.P.). We have associates all over India in big cities. All our offices are well equipped with latest technological support with updated reference materials. We have a large team of professionals other than our Core Team members to meet the requirements of our prospective clients including the existing ones. However, considering our commitment towards high quality services to our clients, our team keeps on growing with more and more associates having strong professional background with good exposure in the related areas of responsibility. Further to meet the growing demands of the fiercely competitive market we are constantly looking forward for team of associates comprising of highly skilled professionals to cater the needs ever increasing clientele.

# Agenda for Today Webinar



1. Outcome of 40<sup>th</sup> GST Council Meeting with Review of Due Dates of GSTR 3B, GSTR 1 and others
2. GST Refund related clarification [Circular 139]
3. Clarification on RCM for Director [Circular 140]
4. Filling of NIL GSTR 3B
5. E-Way Bill Extension
6. Extension in period to pass order u/s 54(7)
7. Extension for merged UT of Daman & Diu and Dadra and Nagar Haveli
8. GSTN enabled registration for companies under IBC
9. ITC -02A Enable

# 1. Decision of 40<sup>th</sup> GST Council Meeting

As a measure to clean up pendency in return filing, late fee for non- furnishing **FORM GSTR-3B** for the tax period from **July, 2017 to January, 2020** has been reduced / waived as under. **'NIL'** late fee if there is no tax liability; Maximum late fee capped at **Rs. 500/- per return** if there is any tax liability. The reduced rate of late fee would apply for all the GSTR-3B returns furnished between **01.07.2020 to 30.09.2020**

Notification No	Return	Waiver for	Filing Condition
Press Release	GSTR 3B	<b>July, 2017 to January, 2020</b>	between <b>01.07.2020 to 30.09.2020</b> (NIL – No Tax + Rs 500 for Tax)
<b><u>No.76/2018- Central Tax dt 31.12 2018</u></b>	GSTR 3B	<b>July, 2017 to September, 2018</b>	from 22nd December, 2018 to 31st March, 2019.



# GSTR 3B Tracking

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## GSTR 3B – Sec 47 + Sec 128 Read with Notification No 76/2018

### **No.76/2018-Central Tax] Dated: 31st December, 2018 - (Sec 47 + Read with Sec 128)**

hereby waives the amount of late fee payable by any registered person for failure to furnish the return in [FORM GSTR-3B](#) for the month of July, 2017 onwards by the due date under [section 47](#) of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues

1<sup>st</sup> Proviso → waived to the extent which is in excess of an amount of **ten rupees for every day** during which such failure continues:

2<sup>nd</sup> Proviso → waived for the registered persons who failed to furnish the return in [FORM GSTR-3B](#) for the months of **July, 2017 to September, 2018** by the due date but furnishes the said return between the period **from 22nd December, 2018 to 31st March, 2019**.

### **Inserted by Noti. No.32/2020-Central Tax dated 03.04.2020 w.e.f. 20.03.2020**

[Provided also that the amount of Late fee payable under [section 47](#) shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in [FORM GSTR-3B](#) by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:



# GSTR 1 Late Fees - Tracking

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## GSTR 1 – Sec 47 + Sec 128 Read with Notification No 4/2018

### **No.4/2018-Central Tax Dated: 23rd January, 2018**

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under [section 47](#) of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

### ***Inserted by Noti. No.75/2018-Central Tax dated 31.12.2018***

late fee payable under [section 47](#) of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in [FORM GSTR-1](#) for the months/quarters **from July, 2017 to September, 2018** by the due date but furnishes the said details in [FORM GSTR-1](#) between the period **from 22nd December, 2018 to 31st March, 2019.**

### ***Inserted by Noti. No.74/2019-Central Tax dated 26.12.2019 w.e.f. 19.12.2019***

late fee payable under [section 47](#) shall stand waived from July, 2017 to November, 2019 by the due date but furnishes the said details in [FORM GSTR-1](#) between the period from 19th December, 2019 to <sup>3</sup>[17th January, 2020] (Earlier till 10<sup>th</sup> Jan'20 **.by NN 04/2020-Central Tax dated 10.01.2020 for "10th January, 2020.)**

### **Inserted by Noti. No.33/2020-Central Tax dated 03.04.2020**

waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in [FORM GSTR-1](#) by the due date, but furnishes the said details in [FORM GSTR-1](#), on or before the 30th day of June, 2020.



# 1. Decision of 40<sup>th</sup> GST Council Meeting

**Further relief for small taxpayers for late filing of returns for February, March & April 2020 Tax periods** - For small taxpayers (aggregate turnover upto Rs. 5 crore), for the supplies effected in the month of February, March and April, 2020, **the rate of interest for late** furnishing of return for the said months beyond specified dates (staggered upto 6th July 2020) is **reduced from 18% per annum to 9% per annum till 30.09.2020**. In other words, for these months, small taxpayers will not be charged any interest till the notified dates for relief (staggered upto 6th July 2020) and thereafter 9% interest will be charged till 30.09.2020

	No Interest	Reduced Interest
Large Taxpayer (Turnover > 5 Cr)	NIL – First 15 days	9% If GSTR 3B is filled till 24 <sup>th</sup> June
Small Tax Payers (Less than 5 Cr)	NIL – Till Extended date	Now reduced rate of Interest 9% (Condition they file GST Return till 30 <sup>th</sup> Sep 2020)



# Earlier Relaxation in Due Dates

Notification No	Changes
31/2020-CT dt 3rd April'20	Late Fees, Interest and due date for GSTR 3B based on Turnover (refer below table)

	Aggregate turnover in the preceding FY	Rate of Interest	Tax Period	Condition - GSTR-3B is furnished on or before
1	> Rs 5 Cr in the preceding FY	Nil for first 15 days from the due date and  9 % thereafter	Feb'20, Mar'20, April'20	24 <sup>th</sup> June' 20
2	> Rs 1.5 Cr and upto Rs 5 Cr	NIL	Feb'20 & Mar'20	29 <sup>th</sup> June'20
			April'20	30 <sup>th</sup> June'20
3	upto Rs 1.5 Cr	NIL	Feb'20	30 <sup>th</sup> June'20
			Mar'20	3 <sup>rd</sup> July'20
			April'20	6 <sup>th</sup> July'20



# 1. Decision of 40<sup>th</sup> GST Council Meeting

3. **Relief for small taxpayers for subsequent tax periods (May, June & July 2020)** - In wake of COVID-19 pandemic, for taxpayers having aggregate turnover upto Rs. 5 crore, further relief provided by waiver of late fees and interest if the returns in **FORM GSTR-3B** for the supplies effected in the **months of May, June and July, 2020** are furnished by September, 2020 (staggered dates to be notified).
4. **One time extension in period for seeking revocation of cancellation of registration:** - To facilitate taxpayers who could not get their cancelled GST registrations restored in time, an opportunity is being provided for filing of application for revocation of cancellation of registration up to **30.09.2020**, in all cases where registrations have been cancelled till 12.06.2020
5. Certain clauses of the Finance Act, 2020 amending CGST Act 2017 and IGST Act, 2017 to be brought into force from **30.06.2020**



## 2. Circular 139/09/2020-GST dt 10.06.2020

This circular clarifies that treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge will continue to be same as it was before the issuance of Circular No. 135/05/2020GST dated 31st March, 2020.

As per para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded.



After **Circular No.135** dated 31.03.2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.

# Circular 139/09/2020-GST dt 10.06.2020

## Comparison with Circular 123 dated 11<sup>th</sup> Nov'219 for Rule 36(4)

Q1 - What are the invoices/ debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?

Ans - The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded.

Therefore, taxpayers may avail full ITC in respect of

- **IGST paid on import,**
- **documents issued under RCM,**
- **credit received from ISD etc.**

which are outside the ambit of sub-section (1) of section 37



## **Circular 139/09/2020-GST dt 10.06.2020**

- **After issuing Circular No.135/05/2020 – GST dated the 31.03.2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.**
- **But it is important to note that this circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.**
- **It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020GST dated 31.03.2020.**



### 3. GST on Director's remuneration

## Clarification in respect of levy of GST on Director's remuneration

Circular No: 140/10/2020 – GST dated the 10th June, 2020

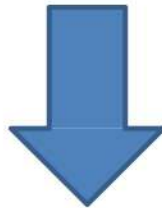


# GST on Director's remuneration

SCHEDULE III	
[See section 7]	
ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES	
1. Services by an employee to the employer in the course of or in relation to his employment.	
2. Services by any court or Tribunal established under any law for the time being in force.	
3. (a) the functions performed by the Members of Parliament, Members of State	

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
6.	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.

Anil Kr Agarwal–  
KAR AAR



No GST

Clay Craft Pvt Ltd. –  
Rajasthan AAR



GST under RCM by Company

## GST on Director's remuneration

Leviability of GST on remuneration paid by companies to the independent directors or those directors who are not the employee of the said company.

1. Director is an employee of the company. → No GST as Covered in Schedule III
2. Not employees → Taxable in hands of the company, on reverse charge basis

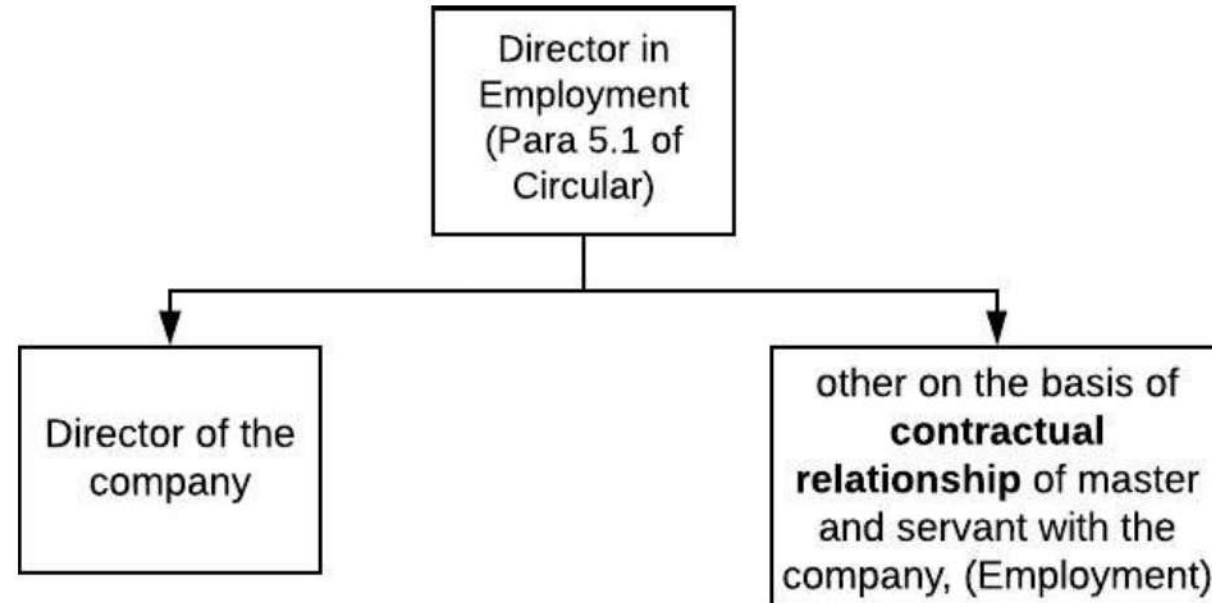
**Whole Time Director – May or May not be the Employee.** As per section 2(94) of the Companies Act, 2013 a whole time-director is an inclusive definition, and thus he may be a person who is not an employee of the company.

**Independent Director** - Section 149(6) of the Companies Act, 2013, read with Rule 12 of Companies (Share Capital and Debentures) Rules, 2014 makes it amply clear that such director should not have been an employee or proprietor or a partner of the said company, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed in the said company.

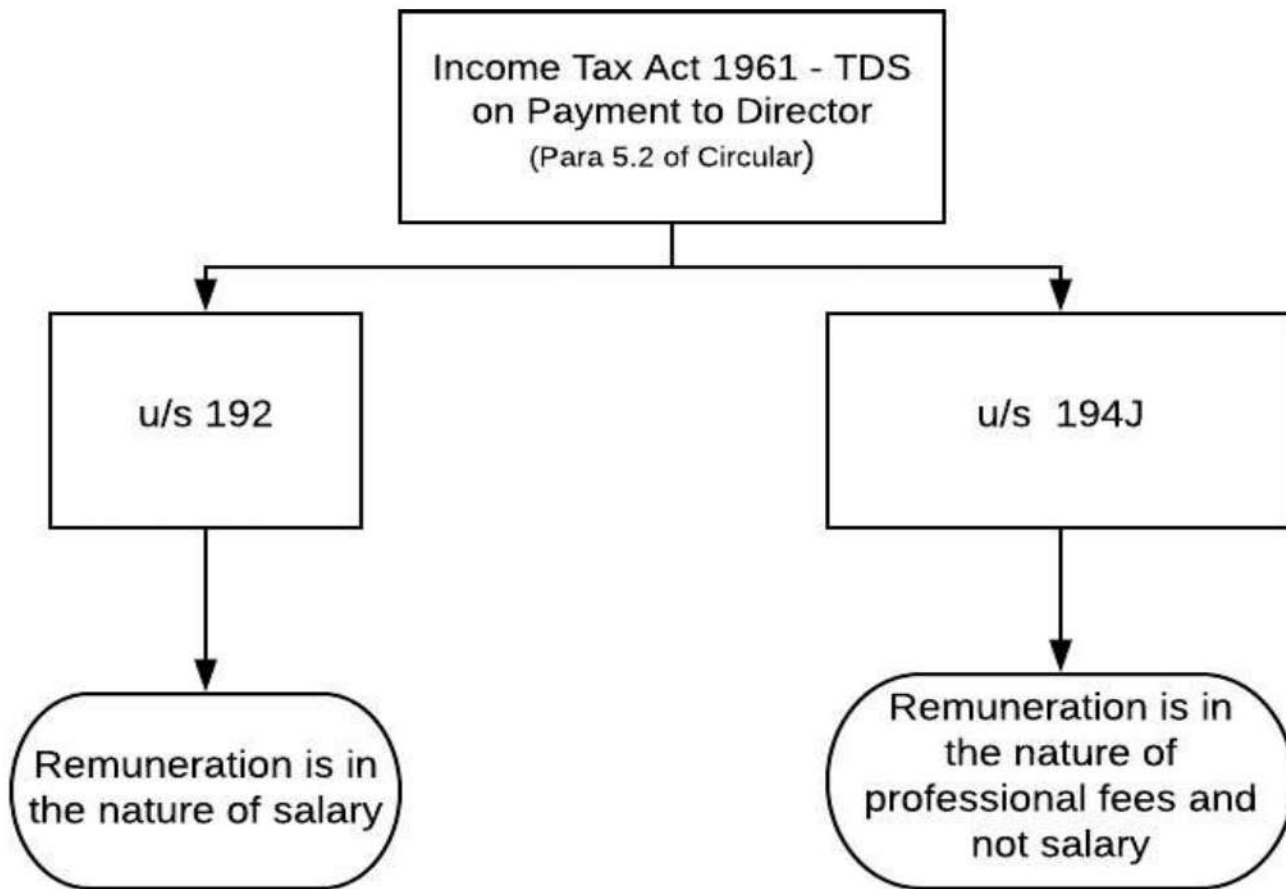


## GST on Director's remuneration

Once, it has been ascertained whether a director, **irrespective of name and designation**, is an employee, it would be pertinent to examine whether all the activities performed by the director are in the course of employer-employee relation (i.e. a “contract of service”) or is there any element of “contract for service”



# GST on Director's remuneration



## Conclusion

Para 5.3 of Circular - Directors remuneration which are declared as Salaries in the books and subjected to TDS u/s 192, **are not taxable** in terms of Schedule III of the CGST Act, 2017

Para 5.4 of Circular - Director's remuneration which is declared separately other than salaries in the Company's accounts and subjected to TDS u/s 194J as **Fees for professional or Technical Services** shall be **outside the scope of Schedule III**, and is therefore, in terms of NN 13/2017 – CT (R) dt 28.06.2017, the recipient of the said services i.e. the Company, is liable under reverse charge.



## NN 38/2020–Central Tax dated: 5th May, 2020

In the said rules, after [rule 67](#), [with effect from a date to be notified later](#), the following rule shall be inserted, namely: -

### **Rule 67A. Manner of furnishing of return by short messaging service facility [\(inserted vide NN 38/2020–Central Tax dated: 5th May, 2020\)](#)**

Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under [section 39](#) in [FORM GSTR- 3B](#) for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

*Explanation.* - For the purpose of this rule, a Nil return shall mean a return u/s [39](#) for a tax period that has nil or no entry in all the Tables in [FORM GSTR-3B](#)."

**Notification No. 44/2020 – CT dt 08.06.2020**

In exercise of the powers conferred by section 164 of CGST Act, 2017 read with rule 3 of CGST (Fifth Amendment) Rules, 2020 made vide Notification No. 38/2020 –CT, dated the 05.05.2020, the Government,

hereby **appoints the 8th day of June, 2020**, as the date from which the said provisions of the rules, shall come into force.

# NIL filing of Form GSTR 3B through SMS

## Nil Filing of Form GSTR-3B through SMS

(1/7)

The functionality to file Nil GSTR-3B returns through **SMS** is now available for eligible taxpayers



Normal taxpayer

Casual taxpayer

SEZ Unit

SEZ Developer

## Nil Filing of Form GSTR-3B through SMS

(2/7)

Who can file NIL FORM GSTR-3B through **SMS**



- 1 Taxpayer must be a registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit /SEZ Developer and must have a valid GSTIN.
- 2 Authorized signatory and phone number must be registered on the GST Portal.
- 3 There is no pending liability of Tax, interest or late fee for previous periods.
- 4 All previous GSTR 3B returns must be filed.
- 5 No data should be in Saved stage, in Online version of Form GSTR-3B.

# NIL filing of Form GSTR 3B through SMS



GOODS AND SERVICES TAX NETWORK

## Nil Filing of Form GSTR-3B through SMS



### Checklist for filing NIL GSTR-3B through SMS



Have you made any supply of goods / services (including nil rated, exempt and non-GST supplies)?



Do you have any interest or late fee liability (including late fee carried forward) to be paid?



Have you received any supplies liable to reverse charge during the tax period.



Any other liability which is liable to be paid by you while filing your return?



If your answer is **YES** to any of the points mentioned above, you are **not eligible** for filing NIL GSTR-3B return.

# NIL filing of Form GSTR 3B through SMS

**GSN**  
GOODS AND SERVICES TAX NETWORK

## Nil Filing of Form GSTR-3B through SMS (4/7)

When should I file NIL form GSTR-3B?

**Form GSTR-3B**

\_\_\_\_\_  
GST Name: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Mobile No: 999-9999  
Message Subject: \_\_\_\_\_  
\_\_\_\_\_  
**SUBMIT FORM**

Anytime on or after the 1st of the subsequent month for which the return is being filed for.

For example, for the month of April 2020, NIL return can be filed only on or after 1st May 2020.

[/gstsystemsindia](#) [Infosys\\_GSTN](#) [/GoodsandServicesTaxNetwork](#)

# NIL filing of Form GSTR 3B through SMS



GOODS AND SERVICES TAX NETWORK

## Nil Filing of Form GSTR-3B through SMS

(5/7)

### Steps to file NIL GSTR-3B:



1

Send SMS message- **NIL** (space) **3B** (space) **GSTIN** (space) tax period in **mm/yyyy** format to **14409** from your registered mobile number.

2

You will receive a **06 digit** validation code

3

Send SMS message- **CNF** (space) **3B** (space) **06 digit** verification code to **14409**.

4

You will receive a success message with ARN No. indicating that NIL filing has been successful

Navigate to **Services > Returns > Track Return** Status option to track the status of your filed return application on the GST Portal.

Step 1

Create Message

NIL 3B  
09AGBPS5577MS  
ZC 052020

Send to 14409

Step 2

782503 is the code for Nil filing of GSTR3B for 09AGBPS5577MSZC for period 052020.

Sender VD-GSTIND

Step 3

Create Message

CNF 3B 782503

Send to 14409

Step 4

Your 09AGBPS5577MSZC, GSTR3B for the tax period 052020 is filed successfully and ARN is AA070519888385F. Please use this ARN to track the status of your return.

Sender VD-GSTIND

/gstsystemsindia

Infosys\_GSTN

/GoodsandServicesTaxNetwork

# NIL filing of Form GSTR 3B through SMS



The illustration shows a person in a purple shirt interacting with a large screen displaying the GST portal interface. The screen has a header 'Goods and Services Tax' and various menu items. To the right of the screen is a large graphic of a smartphone. The phone screen displays the text 'Nil Filing of Form GSTR-3B through SMS' with an envelope icon next to 'SMS'.

**Nil Filing of Form GSTR-3B through SMS**

Any authorised representative for a particular GSTIN is allowed to file Nil Form GSTR-3B through SMS.

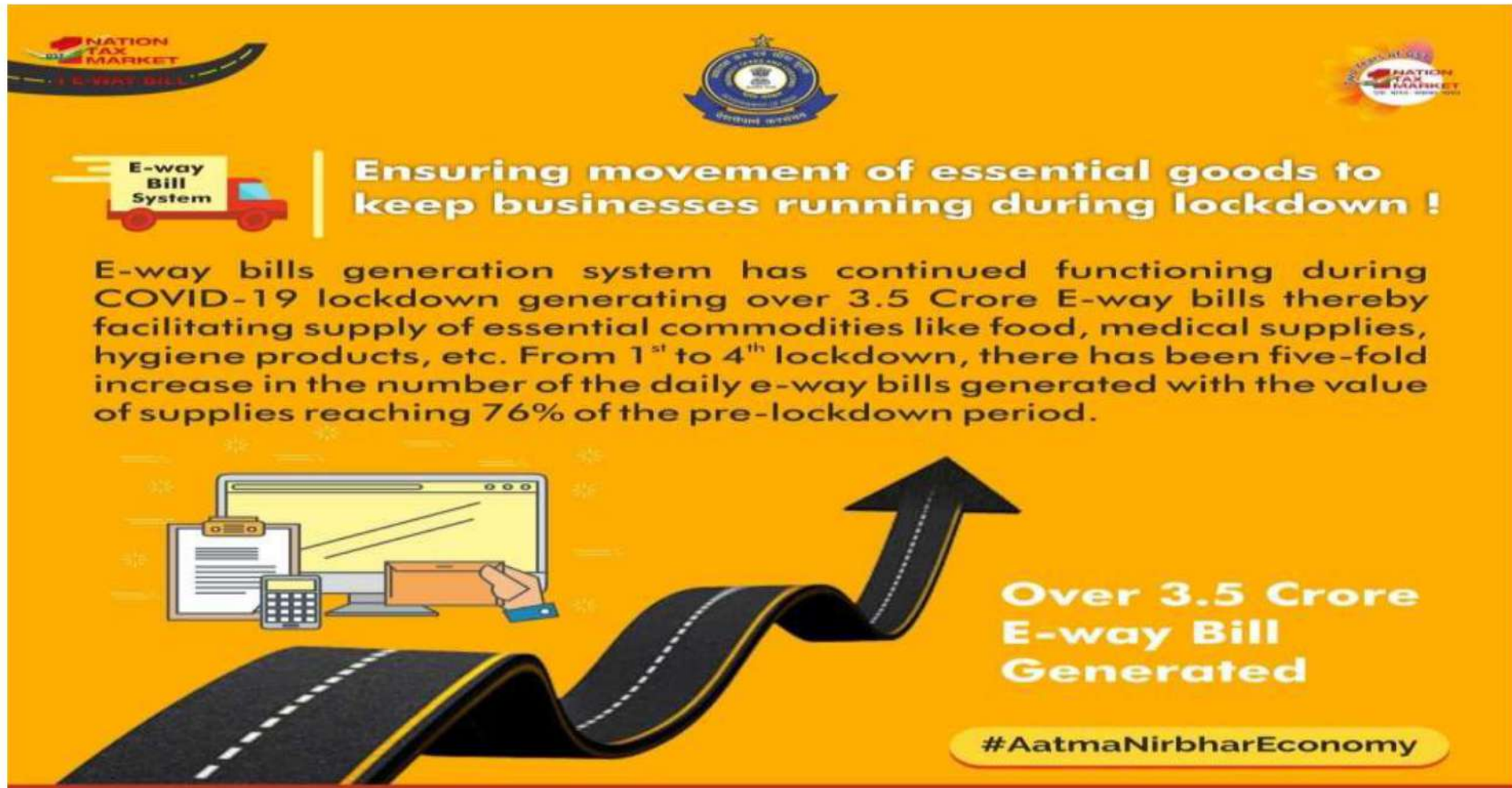
However, registered mobile number of authorized representative shall not be common with other authorized representatives for the same GSTIN.

# NIL filing of Form GSTR 3B through SMS



## 5. E way bill generation during lockdown

E-way Bill System - Ensuring movement of essential goods to keep businesses running during lockdown with over 3.5 crore Eway Bills generated.



The infographic features a yellow background with a black road graphic that curves upwards into an arrow. At the top left is the 'NATION TAX MARKET E-WAY BILL' logo. At the top center is the Indian Police emblem. At the top right is the 'NATION TAX MARKET' logo. On the left, a red truck icon carries a yellow box labeled 'E-way Bill System'. The main headline reads 'Ensuring movement of essential goods to keep businesses running during lockdown !'. Below this, a paragraph states: 'E-way bills generation system has continued functioning during COVID-19 lockdown generating over 3.5 Crore E-way bills thereby facilitating supply of essential commodities like food, medical supplies, hygiene products, etc. From 1<sup>st</sup> to 4<sup>th</sup> lockdown, there has been five-fold increase in the number of the daily e-way bills generated with the value of supplies reaching 76% of the pre-lockdown period.' An illustration shows a hand placing a box on a computer monitor, with a calculator and a clipboard nearby. The bottom right corner displays 'Over 3.5 Crore E-way Bill Generated' and the hashtag '#AatmaNirbharEconomy'.

**Ensuring movement of essential goods to keep businesses running during lockdown !**

E-way bills generation system has continued functioning during COVID-19 lockdown generating over 3.5 Crore E-way bills thereby facilitating supply of essential commodities like food, medical supplies, hygiene products, etc. From 1<sup>st</sup> to 4<sup>th</sup> lockdown, there has been five-fold increase in the number of the daily e-way bills generated with the value of supplies reaching 76% of the pre-lockdown period.

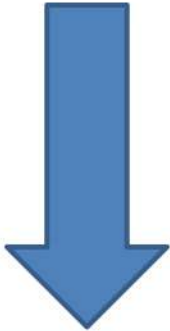
**Over 3.5 Crore E-way Bill Generated**

**#AatmaNirbharEconomy**

# Notification No. 47/2020 –CT dt 09.06.2020

No.35/2020–Central Tax] Dated: 3rd April, 2020

- (i) Extension of all compliances etc.
- (ii) where an e-way bill has been generated under [rule 138](#) and its period of validity expires during the period 20th March, 2020 to 15th April, 2020, the validity period of such e-way bill shall be deemed to have been **extended till the 30th day of April, 2020.**

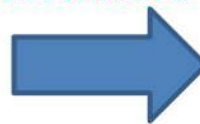


**New Proviso**

**NN 40/2020–Central Tax dated: 5th May, 2020**

Provided that where an e-way bill has been generated on or before the 24th day of March, 2020 and its period of validity expires during the period 20th March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been **extended till the 31st day of May, 2020."**

**Substituted**



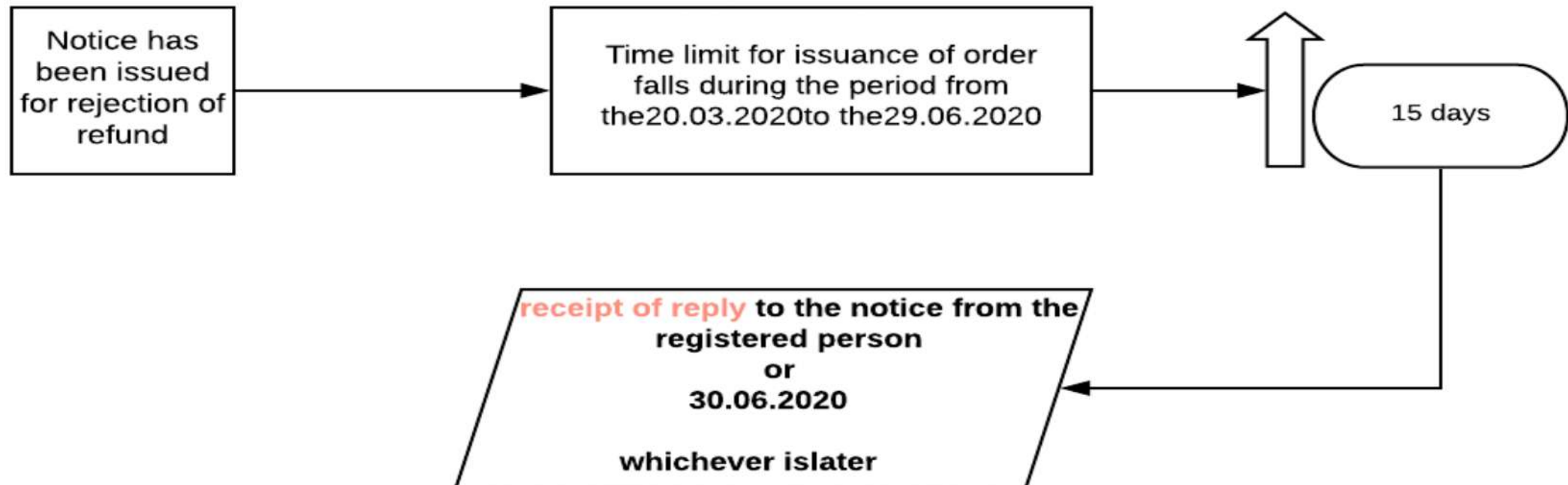
**NN 47/2020–Central Tax] Dated: 9th June, 2020**

"Provided that where an e-way bill has been generated under [rule 138](#) on or before the 24th day of March, 2020 and **whose validity has expired on or after the 20th March, 2020**, the validity period of such e-way bill shall be deemed to have been extended till the 30 June, 2020."

## 6. Notification No. 46/2020 –CT dt 09.06.2020

### Seeks to extend period to pass order under Section 54(7) of CGST Act

N/N 46/2020 notifies that 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 sec 54(5) or 54(7) of the said Act falls during the period from the 20.03.2020 to the 29.06.2020, 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 or the 30.06.2020 whichever is later**



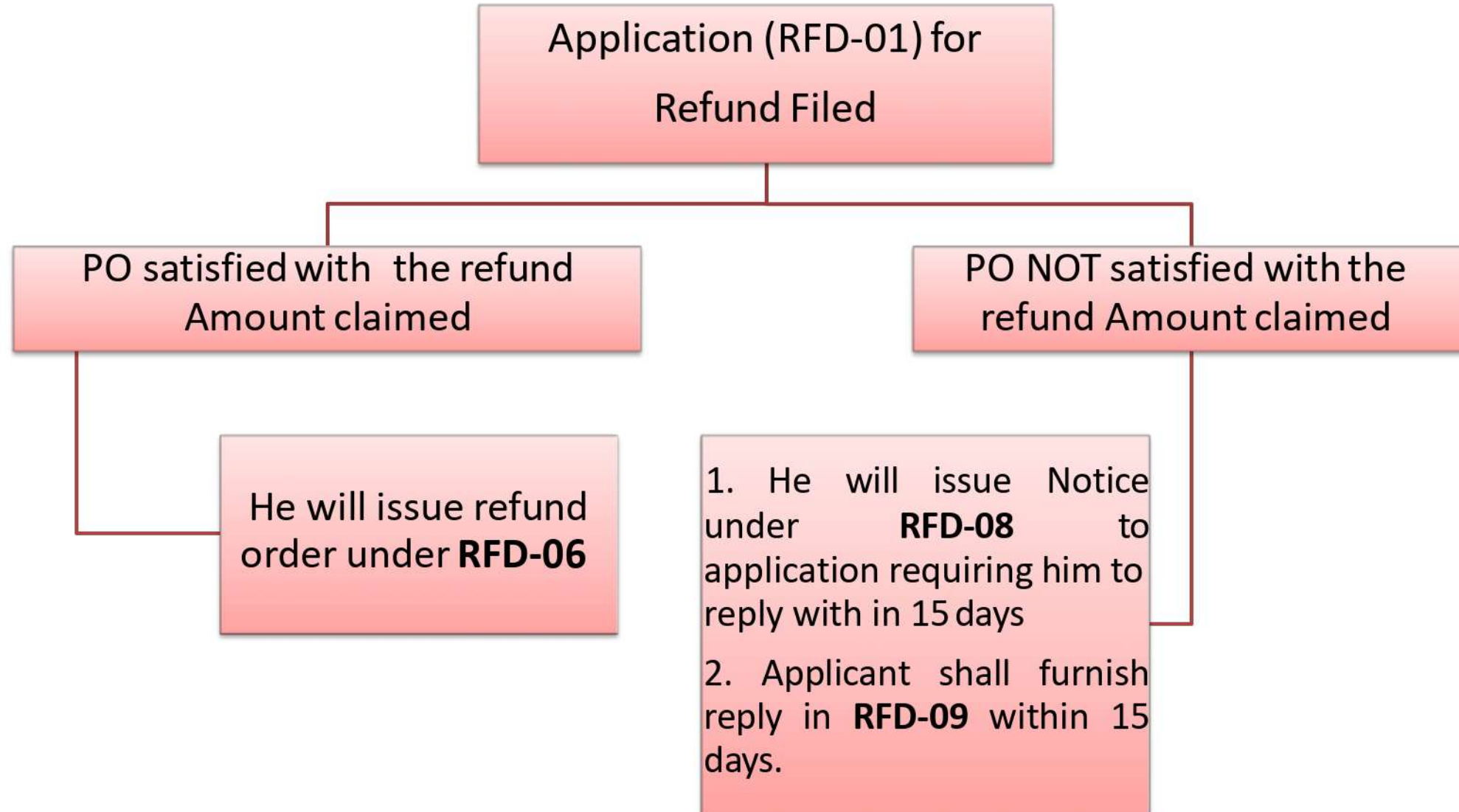
## 6. Notification No. 46/2020 –CT dt 09.06.2020

- It may be concluded from above discussion that extension is limited to the cases where notice in **RFD-08** is issued by the PO for requiring him to furnish clarifications.
- If no such notice is being issued under RFD- 08, time limit of 60 days as mentioned in 54(7) shall applicable.



# Analysis of Notification No. 46/2020 –CT dt 09.06.2020

Process laid down in section 54(5) and 54(7) read with rule 92.



## Analysis of Notification No. 46/2020 –CT dt 09.06.2020

After submission of reply by applicant there **is no time limit for issuing order by the PO.**

“However, section 54(7) prescribed overall time limit of 60 days for disposal of refund application” i.e. from the date of receipt of application complete in all respects within 60 days.

Due to COVID-19, it was not possible for PO to complete the entire procedure within 60 days from the receipt of Application. Therefore, in case where PO issued notice under **RFD-08** , and time limit for issuing order under 54(7) falls during 20.03.2020 to 29.06.2020, in such case time limit for issuing order (**It may be sanctioning order as well as rejection order**) has been extended to :-

- a. 15 days from receipt of reply in **RFD-09** or,
- b. 30.06.2020 Whichever is **LATER**.



## Analysis of Notification No. 46/2020 –CT dt 09.06.2020

SITUATIONS	DUE DATE FOR PASSING ORDER
PO issued notice in RFD-08 to Applicant and applicant submit reply within 15 days	
PO satisfied with the application and notice in RFD-08 not issued.	
PO issued notice in RFD-08 to Applicant but applicant did NOT submit reply within 15 days	



## 7. Notification No. 45/2020 –CT dt 09.06.2020

**No.10/2020–Central Tax dated: 21st March, 2020** - Follow the following special procedure till the **[31st day of May, 2020]** (hereinafter referred to as the transition date) as mentioned below.

- (a) January, 2020: 1st January, 2020 to 25th January, 2020;
- (b) February, 2020: 26th January, 2020 to 29th February, 2020;



Subs. By Noti. No.45/2020-Central  
Tax dated 09.06.2020 W.E.F.  
31.05.2020

For "31st Day Of May, 2020" to  
31<sup>st</sup> July 2020

## 8. Circular No. 138 - Dated: 6th May, 2020

### Issues related to Insolvency and Bankruptcy Code, 2016

SN	Issue	Clarification
1	<a href="#">NN_11/2020</a> – CT dated 21.03.2020, issued under section 148 of the CGST Act provided that an IRP / CIRP is required to take a separate registration <b>within 30 days of the issuance of the notification</b> . It has been represented that the IRP/RP are facing difficulty in obtaining registrations during the period of the lockdown and have requested to increase the time for obtaining registration from the present 30 days limit.	Vide <a href="#">notification_No._39/2020</a> - Central Tax, dated 05.05.2020, the time limit required for obtaining registration by the IRP/RP in terms of special procedure prescribed vide <a href="#">notification_No._11/2020</a> – Central Tax dated 21.03.2020 has been extended.  Accordingly, IRP/RP shall now be required to obtain registration <b>within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.</b>

## Circular No. 138 - Dated: 6th May, 2020

### Issues related to Insolvency and Bankruptcy Code, 2016

SN	Issue	Clarification
2	<p>The <a href="#">notification No. 11/2020</a>– Central Tax dated 21.03.2020 specifies that the IRP/RP, in respect of a corporate debtor, has to take a new registration with effect from the date of appointment.</p> <p>Clarification has been sought whether IRP would be required to take a fresh registration <b>even when they are complying with all the provisions of the GST Law under the registration of Corporate Debtor (earlier GSTIN)</b> i.e. all the <a href="#">GSTR-3Bs</a> have been filed by the Corporate debtor / IRP prior to the period of appointment of IRPs and they have not been defaulted in return filing.</p>	<p>The <a href="#">notification No. 11/2020</a>– Central Tax dated 21.03.2020 was issued to devise a special procedure to overcome the requirement of sequential filing of <a href="#">FORM GSTR-3B</a> under GST and to align it with the provisions of the IBC Act, 2016.</p> <p>The said notification has been amended vide <a href="#">notification No. 39/2020</a> - Central Tax, dated 05.05.2020 so as to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP.</p> <p>ii. Accordingly, it is clarified that <b>IRP/RP would not be required to take a fresh registration in those cases where statements in <a href="#">FORM GSTR- 1</a> under <a href="#">section 37</a> and returns in <a href="#">FORM GSTR-3B</a> under <a href="#">section 39</a> of the CGST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).</b></p>

## Circular No. 138 - Dated: 6th May, 2020

### Issues related to Insolvency and Bankruptcy Code, 2016

SN	Issue	Clarification
3	Another doubt has been raised that the present notification has used the terms IRP and RP interchangeably, and in cases where an appointed IRP is not ratified and a separate RP is appointed, whether the same new GSTIN shall be transferred from the IRP to RP, or both will need to take fresh registration.	<p>i. In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the change in the GST system may be carried out by an amendment in the registration form. Changing the authorized signatory is a non-core amendment and does not require approval of tax officer. However, if the previous authorized signatory does not share the credentials with his successor, then the newly appointed person can get his details added through the Jurisdictional authority as Primary authorized signatory.</p> <p>ii. The new registration by IRP/RP shall be required only once, and in case of any change in IRP/RP after initial appointment under IBC, it would be deemed to be change of authorized signatory and it would not be considered as a distinct person on every such change after initial appointment. Accordingly, it is clarified that such a change would need only change of authorized signatory which can be done by the authorized signatory of the Company who can add IRP /RP as new authorized signatory or failing that it can be added by the concerned jurisdictional officer on request by IRP/RP.</p>

**[Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.-**

(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of [rule 11](#) and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or **all of the newly registered place of business**, shall furnish within a period of **thirty days from obtaining such separate registrations**, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

**Explanation.-** For the purposes of this sub-rule, it is hereby clarified that the 'value of assets' means the value of the entire assets of the business whether or not input tax credit has been availed thereon.



# ITC-02A + Rule 41A

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Dashboard > Returns > GST ITC Forms

English

GST ITC Forms

**GST ITC-01**

PREPARE ONLINEPREPARE OFFLINE

**GST ITC-02**

PREPARE ONLINE

**GST ITC-02A**  
Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

TRANSFER ITC


TAKE ACTION

**GST ITC-03**

PREPARE ONLINEPREPARE OFFLINE

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

PREPARE ONLINEPREPARE OFFLINE



# ITC-02A + Rule 41A

## Declaration of transfer of ITC in case of obtaining separate registration within a State or Union territory



• Indicates Mandatory Fields

GSTIN of Transferee •

Transferee Legal Name

Transferee Trade Name

### Transferee Action -

Details of ITC to be transferred

Tax	Amount of matched ITC available (₹)	Amount of matched ITC to be transferred (₹)
Central tax	₹0.00	<input type="text"/> ₹0.00
State/UT tax	₹0.00	<input type="text"/> ₹0.00
Integrated tax	₹0.00	<input type="text"/> ₹0.00
Cess	₹0.00	<input type="text"/> ₹0.00

BACK

SAVE

FILE ITC WITH DSC

FILE ITC WITH EVC

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25



There are no pending actions at this time.

BACK

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