

भारतीय मानक ब्यूरो

वित्त विभाग

संदर्भ:वित्त / डी.एफ /11.10

06 अप्रैल, 2020

विषय: जीएसटी - नोवेल कोरोना वायरस (COVID-19) के प्रसार के मद्देनजर करदाताओं को राहत प्रदान करने हेतु निर्गत अधिसूचनाएं और परिपत्र

परिपत्र संख्या बी.आई.एस/मुख्यालय/वित्त/जी.एस.टी./ परिपत्र (32) दिनांक 06 अप्रैल, 2020, सभी संबंधित द्वारा जानकारी और आवश्यक कार्रवाई के लिए संलग्न है।

हस्ता/-
(गुरप्रीत सिंह)
निदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इन्टरनेट के माध्यम से:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/प्रशिक्षण संस्थान/केन्द्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि जानकारी के लिए:

- निजी सचिव (महानिदेशक)-महानिदेशक कि जानकारी के लिए
- अपर महानिदेशक/मुख्या सतर्कता अधिकारी/सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग- भा मा ब्यूरो के इंटरनेट पर डालने के लिए

BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Our Ref: FIN/DF/11:10/GST

06.04.2020

Subject: GST – Notifications and Circular issued to provide relief to taxpayers in view of spread of Novel Corona Virus (COVID-19)

The Circular No. BIS/ HQ/FIN/ GST/Circular No. 32 dated 06th April, 2020 on the captioned subject is enclosed for information and necessary action by all concerned.

sd/-
(Gurpreet Singh)
Director (Finance)

Circulated through Intranet to:

- **Heads of ROs/BOs/NITS/Laboratories**
- **Heads of all Departments at HQ BIS**

Copy for Information:

- **PS to DG – For DG's Information**
- **ADG/CVO/ All DDGs**

Copy to: ITSD for placing on BIS INTRANET

भारतीय मानक ब्यूरो

वित्त विभाग

Sub : GST – Notifications and Circular issued to provide relief to taxpayers in view of spread of Novel Corona Virus (COVID-19)

1. NOTIFICATION AND CLARIFICATION ON FORM GSTR-3B

(a) Conditional Waiver/Lowering of interest rate & Conditional Waiver of Late Fees for delay in furnishing of FORM GSTR-3B

The Central Government has **waived/ lowered the interest** payable & **waived the Late Fees** payable to furnish the returns in **FORM GSTR-3B**, in case of failure in furnishing the said return along with payment of tax for the following months & **subject to conditions** as specified *vide* Notification No. 31/2020- Central Tax dated 3rd April 2020 (Copy enclosed) & Notification No. 32/2020- Central Tax dated 3rd April 2020 (Copy enclosed). As all the location of the BIS falls *under* “**Taxpayers having an aggregate turnover in the preceding financial year of more than Rupees 5 crores**”, therefore relevant provisions have been summarised is as under:

Taxpayers having an aggregate turnover in the preceding financial year of	Rate of interest	Late Fees Penalty	Tax period
More than Rupees 5 crores	First 15 days from the due Date :	Nil	February, 2020, March, 2020, April, 2020
	After 15 days till 24 th June, 2020 :	9%	
	Beyond 24 th June, 2020 :	18% on entire delayed period	

Further, the Central Board of Indirect Taxes & Customs *vide* Circular No.136/06/2020-GST, dated 3rd April, 2020 (Copy enclosed) has clarified the mechanism for calculation of Interest and the same is as under :

S. No.	Issue	Clarification
4.	How to calculate the interest for late payment of tax for the months of February, March and April, 2020 for a registered person whose aggregate	1. As explained above, the rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent

S. No.	Issue	Clarification																																		
	turnover in preceding financial year is above Rs. 5 Crore?	<p>per annum thereafter, for the said months. The same can be explained through an illustration.</p> <p><i>Illustration:</i> - Calculation of interest for delayed filing of return for the month of March, 2020 (due date of filing being 20.04.2020) may be illustrated as per the below Table:</p> <table border="1" data-bbox="781 489 1360 1717"> <thead> <tr> <th data-bbox="787 489 837 682">S. No.</th> <th data-bbox="837 489 992 682">Date of filing GSTR-3B</th> <th data-bbox="992 489 1076 682">No. of days of delay</th> <th data-bbox="1076 489 1224 682">Whether condition for reduced interest is fulfilled?</th> <th data-bbox="1224 489 1360 682">Interest</th> </tr> </thead> <tbody> <tr> <td data-bbox="787 682 837 779">1</td> <td data-bbox="837 682 992 779">02.05.2020</td> <td data-bbox="992 682 1076 779">11</td> <td data-bbox="1076 682 1224 779">Yes</td> <td data-bbox="1224 682 1360 779">Zero interest</td> </tr> <tr> <td data-bbox="787 779 837 1005">2</td> <td data-bbox="837 779 992 1005">20.05.2020</td> <td data-bbox="992 779 1076 1005">30</td> <td data-bbox="1076 779 1224 1005">Yes</td> <td data-bbox="1224 779 1360 1005">Zero interest for 15 days + interest rate @9% p.a. for 15 days</td> </tr> <tr> <td data-bbox="787 1005 837 1232">3</td> <td data-bbox="837 1005 992 1232">20.06.2020</td> <td data-bbox="992 1005 1076 1232">61</td> <td data-bbox="1076 1005 1224 1232">Yes</td> <td data-bbox="1224 1005 1360 1232">Zero interest for 15 days + interest rate @9% p.a. for 46 days</td> </tr> <tr> <td data-bbox="787 1232 837 1459">4</td> <td data-bbox="837 1232 992 1459">24.06.2020</td> <td data-bbox="992 1232 1076 1459">65</td> <td data-bbox="1076 1232 1224 1459">Yes</td> <td data-bbox="1224 1232 1360 1459">Zero interest for 15 days + interest rate @9% p.a. for 50 days</td> </tr> <tr> <td data-bbox="787 1459 837 1717">5</td> <td data-bbox="837 1459 992 1717">30.06.2020</td> <td data-bbox="992 1459 1076 1717">71</td> <td data-bbox="1076 1459 1224 1717">NO</td> <td data-bbox="1224 1459 1360 1717">Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)</td> </tr> </tbody> </table>					S. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled?	Interest	1	02.05.2020	11	Yes	Zero interest	2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days	3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days	4	24.06.2020	65	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days	5	30.06.2020	71	NO	Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)
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3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days																																
4	24.06.2020	65	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days																																
5	30.06.2020	71	NO	Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)																																

(b) Extension of Due date for furnishing FORM GSTR-3B for the month of May, 2020.

The Central Government vide Notification No.36/2020- Central Tax dated 3rd April 2020 (Copy enclosed) has **extended the due date** for filing of return in **Form GSTR-3B** for the **month of May, 2020, "Registered person having an aggregate turnover above Rupees 5 Crore in the previous financial year"** to 27th June, 2020

2. NOTIFICATION ON FORM GSTR-1 : Conditional waiver of late fee for delay in furnishing FORM GSTR-1

The Central Government vide Notification No. 33/2020- Central Tax dated 3rd April 2020 (Copy enclosed) has **waived the Late Fees** payable , for the registered persons who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date for the months of **March, 2020, April, 2020 and May, 2020**, but furnishes the said details in **FORM GSTR-1, on or before the 30th day of June, 2020.**

3. NOTIFICATION ON E-WAY BILL : Extension of due date of compliances & extension of validity of E-way bills.

In view of the spread of pandemic COVID-19 across many countries of the world including India, the Central Government vide Notification No. 35/2020- Central Tax dated 3rd April 2020 (Copy enclosed) has extended the time limit of the following:-

- **Extension of Time limit of various Compliances:-** 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 **20th day of March, 2020 to the 29th day of June, 2020**, 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 30th day of June, 2020**, 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 provisions of the said Act, as mentioned below –

(a) Chapter IV;

(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

- **Extension of Validity of E-Way Bill:-** where an e-way bill has been generated under Rule 138 of the Central Goods and Services Tax Rules, 2017 and its period of validity expires during the period **20th day of 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 30th day of April, 2020**.

4. NOTIFICATION AND CLARIFICATION ON OTHER RELEVANT MATTERS

The Central Board of Indirect Taxes & Customs vide Circular No.136/06/2020-GST, dated 3rd April, 2020 (Copy enclosed) has issued clarification in respect of various issues relating to notifications issued by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) . A relevant extracts are reproduced below:-

S. No.	Issue	Clarification
7.	<p>Whether restriction under Rule 36(4) of the CGST Rules, 2017 would apply during the lockdown period?</p> <p>[Rule 36(4) of CGST Rules, 2017 inserted vide Notification No. 49/2019 dated 09th Oct, 2019:</p> <p><i>“(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.]</i></p>	<p>Vide Notification No. 30/2020- Central Tax, dated 03.04.2020, a proviso has been inserted in CGST Rules 2017 <u>to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under Rule 36(4).</u></p>

S. No.	Issue	Clarification
9.	What are the measures that have been specifically taken for taxpayers who are required to <u>deduct tax at source under Section 51 of the CGST Act, 2017</u> , Input Service Distributors and Non-resident Taxable persons?	Under the provisions of section 168A of the CGST Act, in terms of notification No. 35/2020- Central Tax, dated 03.04.2020, the said class of taxpayers have been <u>allowed to furnish the respective returns specified in sub-sections (3), (4) and (5) of section 39 of the said Act, for the months of March, 2020 to May, 2020 on or before the 30th day of June, 2020.</u>

This issues with the approval of competent authority.

हस्ता/-
(गुरप्रीत सिंह)
निदेशक (वित्त)

संदर्भ: वित्त / डीटी / ११: १० / जीएसटी

दिनांक: 06 अप्रैल 2020

परिचालित सेवा में भा मा ब्यूरो इन्टरनेट के माध्यम से:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/प्रशिक्षण संस्थान/केन्द्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि जानकारी के लिए:

- निजी सचिव (महानिदेशक)-महानिदेशक कि जानकारी के लिए
- अपर महानिदेशक/मुख्या सतर्कता अधिकारी/सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग- भा मा ब्यूरो के इंटरनेट पर डालने के लिए

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 31/2020 – Central Tax

New Delhi, the 3rd April, 2020

G.S.R.....(E).—In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Central Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 661(E), dated the 28th June, 2017, namely:—

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that, the rate of interest per annum shall be 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 are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the	Nil for first 15 days from the due date, and 9	February, 2020, March 2020, April,	If return in FORM GSTR-3B is furnished on or

	preceding financial year	per cent thereafter	2020	before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.661(E), dated the 28th June, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 32/2020 – Central Tax

New Delhi, the 3rd April, 2020

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 76/2018– Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 1253(E), dated the 31st December, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“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:--.

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2	Taxpayers having an aggregate	February, 2020	If return in FORM GSTR-

	turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	and March, 2020	3B is furnished on or before the 29 th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 76/2018-Central Tax, dated 31st December, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1253(E), dated the 31st December, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 33/2020 – Central Tax

New Delhi, the 3rd April, 2020

G.S.R.....(E).— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018, namely:–

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand 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.”.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 4/2018– Central Tax, dated the 23rd January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 53(E), dated the 23rd January, 2018 and was last amended by notification No. 4/2020- Central Tax, dated the 10th January, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 26(E) dated the 10th January, 2020.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 35/2020 – Central Tax

New Delhi, the 3rd April, 2020

G.S.R.....(E).– In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies, as under,-

(i) 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 20th day of March, 2020 to the 29th day of June, 2020, 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 30th day of June, 2020, 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 provisions of the said Act, as mentioned below -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

(ii) where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of 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 30th day of April, 2020.

2. This notification shall come into force with effect from the 20th day of March, 2020.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 36/2020 – Central Tax

New Delhi, the 3rd April, 2020

G.S.R...(E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2020 – Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 212 (E), dated the 23rd March, 2020, namely:–

In the said notification, in the first paragraph, after the second proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose 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, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose 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, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.”.

[F. No. CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 29/2020 – Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.212(E), dated the 23rd March, 2020.

CBEC-20/06/04-2020 -GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 3rd April, 2020

To

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)
The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg.

The spread of Novel Corona Virus (COVID-19) across many countries of the world, including India, has caused immense loss to the lives of people and resultantly impacted the trade and industry. In view of the emergent situation and challenges faced by taxpayers in meeting the compliance requirements under various provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act"), Government has announced various relief measures relating to statutory and regulatory compliance matters across sectors.

2. Government has issued following notifications in order to provide relief to the taxpayers:

S. No.	Notification	Remarks
1.	Notification No. 30/2020- Central Tax, dated 03.04.2020	Amendment in the CGST Rules so as to allow taxpayers opting for the Composition Scheme for the financial year 2020-21 to file their option in FORM CMP-02 till 30 th June, 2020 and to allow cumulative application of the condition in rule 36(4) for the months of February, 2020 to August, 2020 in the return for tax period of September, 2020.
2.	Notification No. 31/2020- Central Tax, dated 03.04.2020	A lower rate of interest of NIL for first 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter is notified for those registered persons having aggregate turnover above Rs. 5 Crore and NIL rate of interest is notified for those registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. This lower rate of interest shall be subject to condition that due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.

3.	Notification No. 32/2020- Central Tax, dated 03.04.2020	Notification under section 128 of CGST Act for waiver of late fee for delay in furnishing returns in FORM GSTR-3B for the tax periods of February, 2020 to April, 2020 provided the return in FORM GSTR-3B by the date as specified in the Notification.
4.	Notification No. 33/2020- Central Tax, dated 03.04.2020	Notification under section 128 of CGST Act for waiver of late fee for delay in furnishing the statement of outward supplies in FORM GSTR-1 for taxpayers for the tax periods March, 2020 to May, 2020 and for quarter ending 31 st March 2020 if the same are furnished on or before 30 th day of June, 2020.
5.	Notification No. 34/2020- Central Tax, dated 03.04.2020	Extension of due date of furnishing statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter ending 31 st March, 2020 till the 7 th day of July, 2020 and filing FORM GSTR-4 for the financial year ending 31 st March, 2020 till the 15 th day of July, 2020.
6.	Notification No. 35/2020- Central Tax, dated 03.04.2020	Notification under section 168A of CGST Act for extending due date of compliance which falls during the period from the 20 th day of March, 2020 to the 29 th day of June, to 30 th day of June, 2020.

3. Various issues relating to above mentioned notifications have been examined. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies each of these issues as under:-

S. No.	Issue	Clarification
1.	What are the measures that have been specifically taken for taxpayers who have opted to pay tax under section 10 the CGST Act or those availing the option to pay tax under the notification No. 02/2019- Central Tax (Rate), dated the 7th March, 2019?	<p>1. The said class of taxpayers, as per the notification No. 34/2020- Central Tax, dated 03.04.2020, have been allowed, to,-</p> <p>(i) furnish the statement of details of payment of self-assessed tax in FORM GST CMP-08 for the <u>quarter January to March, 2020</u> by 07.07.2020; and</p> <p>(ii) furnish the return in FORM GSTR-4 for the <u>financial year 2019-20</u> by 15.07.2020.</p> <p>2. In addition to the above, taxpayers opting for the composition scheme <u>for the financial year 2020-21</u>, have been allowed, as per the notification No. 30/2020- Central Tax, dated 03.04.2020, to,-</p> <p>(i) file an intimation in FORM GST CMP-02 by 30.06.2020; and</p> <p>(ii) furnish the statement in FORM GST ITC-03 till 31.07.2020.</p>
2.	Whether due date of furnishing FORM GSTR-3B for the months of February, March and April, 2020 has been extended ?	<p>1. The due dates for furnishing FORM GSTR-3B for the months of February, March and April, 2020 <u>has not been extended</u> through any of the notifications referred in para 2 above.</p> <p>2. However, as per notification No. 31/2020- Central Tax, dated 03.04.2020, NIL rate of interest for first 15 days after the due date of filing return in FORM GSTR-3B and <u>reduced</u></p>

		<p>rate of interest @ 9% thereafter has been notified for those registered persons whose aggregate turnover in the preceding financial year is above Rs. 5 Crore. For those registered persons having turnover up to Rs. 5 Crore in the preceding financial year, <u>NIL rate of interest has also been notified.</u></p> <p>3. Further, vide notification as per the notification No. 32/2020- Central Tax, dated 03.04.2020, Government has waived the late fees for delay in furnishing the return in FORM GSTR-3B for the months of February, March and April, 2020.</p> <p>4. 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 Notification.</p>																				
<p>3.</p>	<p>What are the conditions attached for availing the reduced rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in the preceding financial year is above Rs. 5 Crore?</p>	<p>1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged; i.e. 20th day of the month succeeding such month. The rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months.</p> <p>2. The reduced rate of interest is subject to the condition that the registered person must furnish the returns in FORM GSTR-3B on or before 24th day of June, 2020.</p> <p>3. In case the returns in FORM GSTR-3B for the said months are not furnished on or before 24th day of June, 2020 then interest at 18% per annum shall be payable from the due date of return, till the date on which the return is filed. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>																				
<p>4.</p>	<p>How to calculate the interest for late payment of tax for the months of February, March and April, 2020 for a registered person whose aggregate turnover in preceding financial year is above Rs. 5 Crore?</p>	<p>1. As explained above, the rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months. The same can be explained through an illustration.</p> <p><i>Illustration:-</i> Calculation of interest for delayed filing of return for the month of March, 2020 (due date of filing being 20.04.2020) may be illustrated as per the below Table:</p> <table border="1" data-bbox="612 1444 1386 2033"> <thead> <tr> <th>S. No.</th> <th>Date of filing GSTR-3B</th> <th>No. of days of delay</th> <th>Whether condition for reduced interest is fulfilled?</th> <th>Interest</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>02.05.2020</td> <td>11</td> <td>Yes</td> <td>Zero interest</td> </tr> <tr> <td>2</td> <td>20.05.2020</td> <td>30</td> <td>Yes</td> <td>Zero interest for 15 days + interest rate @9% p.a. for 15 days</td> </tr> <tr> <td>3</td> <td>20.06.2020</td> <td>61</td> <td>Yes</td> <td>Zero interest for 15 days + interest rate @9% p.a. for 46 days</td> </tr> </tbody> </table>	S. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled?	Interest	1	02.05.2020	11	Yes	Zero interest	2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days	3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days
S. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled?	Interest																		
1	02.05.2020	11	Yes	Zero interest																		
2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days																		
3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days																		

		4	24.06.2020	65	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days
		5	30.06.2020	71	NO	Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)
5.	What are the conditions attached for availing the NIL rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in preceding financial year is up to Rs. 5 Crore?	<p>1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged. The rate of interest has been notified as Nil for the said months.</p> <p>2. The conditions for availing the NIL rate of interest is that the registered person must furnish the returns in FORM GSTR-3B on or before the date as mentioned in the notification No. 31/2020- Central Tax, dated 03.04.2020.</p> <p>3. In case the return for the said months are not furnished on or before the date mentioned in the notification then interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed as explained in the illustration at sl.no (4) above, against entry 5. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>				
6.	Whether the due date of furnishing the statement of outward supplies in FORM GSTR-1 under section 37 has been extended for the months of February, March and April 2020?	Under the provisions of section 128 of the CGST Act, in terms of notification No. 33/2020- Central Tax, dated 03.04.2020, late fee leviable under section 47 has been waived for delay in furnishing the statement of outward supplies in FORM GSTR-1 under Section 37, for the tax periods March, 2020, April 2020, May, 2020 and quarter ending 31 st March 2020 if the same are furnished on or before the 30 th day of June, 2020.				
7.	Whether restriction under rule 36(4) of the CGST Rules would apply during the lockdown period?	Vide notification No. 30/2020- Central Tax, dated 03.04.2020, a proviso has been inserted in CGST Rules 2017 to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4).				
8.	What will be the status of e-way bills which have expired	In terms of notification No. 35/2020- Central Tax, dated 03.04.2020, Issued under the provisions of 168A of the CGST Act, where the validity of an e-way bill generated under rule				

	during the lockdown period?	138 of the CGST Rules expires during the period 20th day of March, 2020 to 15th day of April, 2020 , the validity period of such e-way bill has been extended till the 30th day of April, 2020 .
9.	What are the measures that have been specifically taken for taxpayers who are required to deduct tax at source under section 51, Input Service Distributors and Non-resident Taxable persons?	Under the provisions of section 168A of the CGST Act, in terms of notification No. 35/2020- Central Tax, dated 03.04.2020, the said class of taxpayers have been allowed to furnish the respective returns specified in sub-sections (3), (4) and (5) of section 39 of the said Act, for the months of March, 2020 to May, 2020 on or before the 30 th day of June, 2020.
10.	What are the measures that have been specifically taken for taxpayers who are required to collect tax at source under section 52?	Under the provisions of section 168A of the CGST Act, in terms of notification No. 35/2020- Central Tax, dated 03.04.2020, the said class of taxpayers have been allowed to furnish the statement specified in section 52, for the months of March, 2020 to May, 2020 on or before the 30 th day of June, 2020.
11.	The time limit for compliance of some of the provisions of the CGST Act is falling during the lock-down period announced by the Government. What should the taxpayer do?	Vide notification No. 35/2020- Central Tax, dated 03.04.2020, issued under the provisions of 168A of the CGST Act, except for few provisions covered in exclusion clause, any time limit for completion or compliance of any action which falls during the period from the 20 th day of March, 2020 to the 29 th day of June, 2020, and where completion or compliance of such action has not been made within such time, has been extended to 30 th day of June, 2020.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner
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