

भारतीय मानक ब्यूरो
वित्त विभाग

संदर्भ: वित्त/ वस्तु एवं सेवा कर/ 2020-21

05 अक्टूबर, 2020

विषय :वस्तु एवं सेवा कर- के विषय में

परिपत्र संख्या बी.आई.एस/ वित्त / मुख्यालय/ जी.एस.टी /परिपत्र (35) /2020 दिनांक 05 अक्टूबर, 2020 आवश्यक कार्यवाही हेतु सलंगन है |

हस्ता
(गुरप्रीत सिंह)
निदेशक(वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- प्रमुख (क्षेत्रीय कार्यालय) /प्रमुख(शाखा कार्यालय) /प्रमुख(एन.आई.टी.स)/ प्रमुख (प्रयोगशालाओं)
- क्षेत्रीय कार्यालय/ शाखा कार्यालय/ केंद्रीय लैबोरेटरी/ नॉर्थन क्षेत्रीय प्रयोगशाला/ एनआईटीएस के सभी संबंधित उप निदेशक (प्रशासन और वित्त)/ सहायक निदेशक (प्रशासन और वित्त)/ अनुभाग कार्यालय
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि :सूचनार्थ

- अपर महानिदेशक/ मुख्य सतर्कता अधिकारी / मुख्यालय में सभी उप महानिदेशक / क्षेत्रीय कार्यालय में सभी उप महानिदेशक
- निजी सचिव - महानिदेशक

BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Our Ref: Fin/GST/2020-21

05 October, 2020

Subject : Goods and Services Tax - regarding

The Circular No. BIS/FIN/HQ/GST/Circular (35)/2020 dated 05 October, 2020 on the captioned subject is enclosed for necessary action.

Sd/-
(Gurpreet Singh)
Director (Finance)

Circulated through intranet to:

- Heads of ROs/BOs/CL/NITS
- All concerned DD(A&F)/AD(A&F)/SOs in ROs/BOs/CL/NITS/HQs

Copy for information to:

- ADG/CVO/all DDGs at HQ/all DDGRs/DDG(NITS)
- DG

Copy to: ITSD for placing on BIS INTRANET

भारतीय मानक ब्यूरो
वित्त विभाग

Subject : Goods and Services Tax – regarding

This is in continuation with our Circular No. BIS/FIN/HQ/GST/Circular (33)/2020 dated 29 September, 2020 and Circular No. BIS/FIN/HQ/GST/Circular (34)/2020 dated 28 September, 2020.

A. Annual Return in GST

CBIC *vide* Notification No. 69/2020-Central Tax dated 30th September,2020 (Copy attached as **Annex A**), has extended the time limit for filing of Annual Return and Reconciliation Statement i.e., GSTR 9A/ GSTR 9/GSTR 9C for the financial year 2018-2019 from 30th September, 2020 to 31st October, 2020.

B. e-Invoicing in GST (for B2B Supplies)

- (a) CBIC *vide* Notification No. 70/2020-Central Tax dated 30th September, 2020 (Copy attached as **Annex B**), has substituted “*a financial year*” to “*any preceding financial year from 2017-18 onwards*” and “*goods or services or both to a registered person*” to “*goods or services or both to a registered person or for exports*” as given at Notification No.13/2020Central Tax dated 21th March,2020.
- (b) Further, CBIC *vide* Notification No 73/2020-Central Tax dated 01st October, 2020, (Copy attached as **Annex C**) provided further that BIS Office(s), during the period from 01st October, 2020 to 31st October, 2020, follow the special procedure, whereby Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on

the Common Goods and Services Tax Electronic Portal, within 30 days from the date of such invoice.

C. Invoice with QR Code in GST (for B2C Supplies)

CBIC vide Notification No. 71/2020-Central Tax dated 30th September, 2020 (Copy attached as **Annex D**), has extended the time limit for issuing of Invoice with QR Code in GST (for B2C Supplies) from 01st October, 2020 to 01st December, 2020. Moreover, it has also substituted "*a financial year*" to "*any preceding financial year from 2017-18 onwards*" as given at Notification No. 14/2020-Central Tax dated 21st March,2020.

This is for information and compliance by all ROs/BOs/Labs/NITS/HQ and all concerned officials of BIS.

This circular is issued with the approval of DDGF.

(गुरप्रीत सिंह)
निदेशक(वित्त)

Our Ref: Fin/DF/11/2020-21

Date : 05th October, 2020

Circulated through intranet to:

- Heads of ROs/BOs/CL/NITS
- All concerned DD(A&F)/AD(A&F)/SOs in ROs/BOs/CL/NITS/HQs

Copy for information to:

- ADG/CVO/all DDGs at HQ/all DDGRs/DDG(NITS)
- PS to DG

Copy to: ITSD for placing on BIS INTRANET

Annex A

[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. 69/2020 – Central Tax

New Delhi, the 30th September, 2020

G.S.R.....(E).– In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with rule 80 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 41/2020-Central Tax, dated the 5th May, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 275(E), dated the 5th May, 2020, namely:-

In the said notification, for the figures, letters and words “30th September, 2020”, the figures, letters and words “**31st October, 2020**” shall be substituted.

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 41/2020 - Central Tax, dated the 5th May, 2020, was published in the Gazette of India, Extraordinary, vide number G.S.R. 275(E), dated the 5th May, 2020.

Annex B

[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. 70/2020 – Central Tax

New Delhi, the 30th September, 2020

G.S.R.....(E). - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, -

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

[F. No.CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 196(E), dated 21st March, 2020 and was subsequently amended *vide* notification No. 61/2020-Central Tax, dated the 30th July, 2020, published *vide* number G.S.R. 481(E), dated the 30th July, 2020.

Annex C

[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. 73/2020 – Central Tax

New Delhi, the 1st October, 2020

G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

[F. No. CBEC 20/16/09/2019-GST (Part – I)]

(Pramod Kumar)
Director, Government of India

Annex D

[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. 71/2020 – Central Tax

New Delhi, the 30th September, 2020

G.S.R.....(E).—In exercise of the powers conferred by sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 197(E), dated the 21st March, 2020, namely:–

In the said notification,–

- (i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

[F. No. CBEC 20/06/07/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 14/2020-Central Tax, dated the 21st March, 2020, published vide number G.S.R. 197(E), dated the 21st March, 2020.