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**Newsflash : Notified relief measures under GST law
due to COVID-19**

Introduction

The Ministry of Finance vide Press Release dated 24th March 2020 had announced several relaxation and relief measures under GST law considering the difficulties faced by trade and industry due to spread of COVID-19. The said measures have now been notified by the Government and following are the highlights of the same:

I. Relaxation in filing GST return and payment of tax

The Government has not extended due dates for filing returns in GSTR-1 and GSTR-3B rather relaxation has been given from levy of interest and late fee in following manner:

Form GSTR-1 [Monthly as well as quarter ending March 2020]		
Tax Period: March, April and May 2020		
Actual Due Date: 11 th day of succeeding months and 30 th April 2020 for Quarterly return		
Relaxation: No late fee shall be charged if said returns are filed on or before 30 th June 2020		
Form GSTR-3B [Monthly]		
Tax Period: February, March and April 2020		
Actual Due Date: 20 th / 22 nd / 24 th day of succeeding months based on the location and turnover of registered person		
Relaxation: If said returns are filed on or before below mentioned dates then no late fee shall be charged and interest, wherever applicable, shall be charged at reduced rate.		
A) Person having aggregate turnover <u>up to 1.5 crores</u> in the preceding financial year		
Tax Period	Relaxed Date	Interest, if any
February 2020	30 th June 2020	Nil
March 2020	3 rd July 2020	Nil
April 2020	6 th July 2020	Nil
B) Person having aggregate turnover <u>between 1.5 to 5 crores</u> in the preceding financial year		
Tax Period	Relaxed Date	Interest, if any
February and March 2020	29 th June 2020	Nil
April 2020	30 th June 2020	Nil
C) Person having aggregate turnover <u>more than 5 crores</u> in the preceding financial year		
Tax Period	Relaxed Date	Interest, if any
February to April 2020	24 th June 2020	Up to 15 day of delay, no interest shall be charged. After 15 days, 9% interest shall be charged till 24 th June 2020
Note: Where registered person has filed return after 24 th June 2020, regular rate of interest of 18% shall be applicable from the regular due dates along with late fee and no benefit of relaxation will be given.		

II. Relaxation from restriction of claiming Input Tax Credit [ITC] up to 10% which are not reflecting in GSTR-2A [Rule 36(4) of CGST Rules]

As per the rule 36(4), a registered person shall not claim ITC, which are not reflecting in GSTR-2A, in excess of 10% ITC appearing in GSTR-2A. The Government has temporarily relaxed this condition for the period February to August 2020 but at the same time state that this condition needs to be complied cumulatively in the month of September 2020.

III. Extended due date of GSTR-3B for the period May 2020

The Government has extended due date of GSTR-3B for the month of May 2020 in following manner:

Taxpayers having an aggregate turnover of <u>more than 5 crores</u> in previous financial year	
Principal place of business of person (State Name)	Extended Due Date
Any State	27 th June 2020
Taxpayers having an aggregate turnover <u>up to 5 crores</u> in previous financial year	
Principal place of business of person (State Name)	Extended Due Date
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	12 th July 2020
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	14 th July 2020

IV. Relaxation for various time bound compliances other than return filing

Where, any time limit for completion or compliance of any action by authority or by person falls during the period from the 20th March 2020 to 29th June 2020 and where completion or compliance of such action has not been made within such time then the time limit for said purpose extended up to 30th June 2020. The purpose includes completion of any proceeding or passing order or issuance of any notice, notification, sanction or approval, etc. by any authority, commission or tribunal under the Act or filing of any appeal, reply or application, etc. under the Act.

However, said extended time limit would not apply in case of compliance of following provisions of the Act:

- Chapter IV;
- Sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- Section 39, except sub-section (3), (4) and (5);
- Section 68, in so far as e-way bill is concerned; and
- Rules made under the provisions specified at clause (a) to (d) above.

V. Other relaxations

- Where E-way bill has been generated 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 30th April 2020.
- Any registered person, opting for composition scheme for F.Y. 2020-21, shall file an intimation in FORM GST CMP-02, on or before 30th June 2020 and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st July 2020.
- The composition dealer has been allowed to file the statement of details of payment of self-assessed tax in FORM GST CMP-08 for the quarter January to March, 2020 by 7th July 2020 and allowed to file the return in GSTR-4 for F.Y.2019-20 till 15th July 2020.

[Source: Notification No.30/2020- Central Tax dated 3rd April 2020 to Notification No.36/2020- Central Tax dated 3rd April 2020]

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This newsflash is general in nature. In this newsflash, we have summarized the relief measures announced by the Government pertaining to GST Laws due to outbreak of COVID-19. It may be noted that nothing contained in this newsflash should be regarded as our opinion and facts of each case will need to be analyzed to ascertain applicability or otherwise of the said notification and appropriate professional advice should be sought for applicability of legal provisions based on specific facts. We are not responsible for any liability arising from any statements or errors contained in this newsflash.

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