

VARIOUS RELIEF MEASURES RELATING TO STATUTORY AND REGULATORY COMPLIANCE MATTERS IN GST IN VIEW OF THE SPREAD OF PANDEMIC COVID-19:

Due Date of GST Returns for the Month of February, 2020 to August, 2020								
In case of registered person whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.								
Sr. No.	Month/ Quarter	Return	Turnover	Regular Due date	Compliance Date	Interest	Late Fees	Notificati on No.
1	Feb-20	GSTR-3B	More than 5 Crores	20-03-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-03-2020	30-06-2020	Nil till the 30th day of June, 2020, and 9 % thereafter till the 30-09-2020	Nil if GSTR-3B filed by 30-06-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-03-2020	11-03-2020	Not Applicable	No Change	-
2	Mar-20	GSTR-3B	More than 5 Crores	20-04-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-04-2020	03-07-2020	Nil till 03-07-2020 and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 03-07-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-04-2020	10-07-2020	Not Applicable	Nil if GSTR-1 filed by 10-07-2020	53/2020
	Jan-Mar-20	GSTR-1	Less than 1.5 Crores	30-04-2020	17-07-2020	Not Applicable	Nil if GSTR-1 filed by 17-07-2020	53/2020
3	Apr-20	GSTR-3B	More than 5 Crores	20-05-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-05-2020	06-07-2020	Nil till 06-07-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 06-07-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-05-2020	24-07-2020	Not Applicable	Nil if GSTR-1 filed by 24-07-2020	53/2020

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Sr. No.	Month/ Quarter	Return	Turnover	Regular Due date	Compliance Date	Interest	Late Fees	Notificati on No.
4	May-20	GSTR-3B	More than 5 Crores	20-06-2020	27-06-2020	Nil if GSTR-3B filed by 27-06-2020 and 18% if GSTR-3B filed after 27-06-2020	Nil if GSTR-3B filed by 27-06-2020	36/2020
			Up to 5 Crores	22-06-2020	12-09-2020	Nil till 12-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 12-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-06-2020	28-07-2020	Not Applicable	Nil if GSTR-1 filed by 28-07-2020	53/2020
5	June-20	GSTR-3B	More than 5 Crores	20-07-2020	20-07-2020	No Change	No Change	-
			Up to 5 Crores	22-07-2020	23-09-2020	Nil till 23-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 23-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-07-2020	05-08-2020	Not Applicable	Nil if GSTR-1 filed by 05-08-2020	53/2020
	Apr-Jun-20	GSTR-1	Less than 1.5 Crores	31-07-2020	03-08-2020	Not Applicable	Nil if GSTR-1 filed by 03-08-2020	53/2020
6	July-20	GSTR-3B	More than 5 Crores	20-08-2020	20-08-2020	No Change	No Change	-
			Up to 5 Crores	22-08-2020	27-09-2020	Nil till 27-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 27-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-08-2020	11-08-2020	Not Applicable	No Change	-
7	Aug-20	GSTR-3B	More than 5 Crores	20-09-2020	20-09-2020	No Change	No Change	-
			Up to 5 Crores	22-09-2020	01-10-2020	Nil till 01-10-2020, and 18 % thereafter	Nil if GSTR-3B filed by 01-10-2020	54/2020
		GSTR-1	More than 1.5 Crores	11-09-2020	11-09-2020	Not Applicable	No Change	-

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Sr. No.	Month/ Quarter	Return	Turnover	Regular Due date	Compliance Date	Interest	Late Fees	Notification No.
8	Jul-17 to Jan-20	GST-3B (CGST payable is NIL)	-	As applicable	1-07-20 to 30-09-20	-	Waived	52/2020
		GSTR-3B (Other cases)	-	As applicable	1-07-20 to 30-09-20	No change Applicable @18% after due date	Applicable Up to Rs. 250	52/2020
9	Jan-Mar-20	CMP-08	-	18-04-2020	07-07-2020	Nil	Nil if filed by 07-07-2020	34/2020
10	Jan-Mar-20	FORM GST ITC-04	-	25-04-2020	30-06-2020 31-08-2020 <i>Circular No. 138/08/2020-GST</i>	-	-	35/2020 55/2020
11	2019 - 20	GSTR-04	-	30-04-2020	15-07-2020	Not Applicable	Nil if filed by 15-07-2020	34/2020
12	2018-19	GSTR-9	Up to 2Cr- Optional Above 2Cr- Mandatory	31-12-2019	30-06-2020 30-09-2020	-	-	15/2020 41/2020
		GSTR-9C (Applicable for T/O above 2Cr)	Up to 5Cr- Optional Above 5Cr- Mandatory	31-12-2019	30-06-2020 30-09-2020	-	-	15/2020 41/2020

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Due Date of GST Returns for the Month of February, 2020 to August, 2020								
In case of registered person 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 or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi .								
Sr. No.	Month/ Quarter	Return	Turnover	Regular Due date	Compliance Date	Interest	Late Fees	Notification No.
1	Feb-20	GSTR-3B	More than 5 Crores	20-03-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-03-2020	30-06-2020	Nil till the 30th day of June, 2020, and 9 % thereafter till the 30-09-2020	Nil if GSTR-3B filed by 30-06-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-03-2020	11-03-2020	Not Applicable	No Change	-
2	Mar-20	GSTR-3B	More than 5 Crores	20-04-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-04-2020	05-07-2020	Nil till 05-07-2020 and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 05-07-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-04-2020	10-07-2020	Not Applicable	Nil if GSTR-1 filed by 10-07-2020	53/2020
	Jan-Mar-20	GSTR-1	Less than 1.5 Crores	30-04-2020	17-07-2020	Not Applicable	Nil if GSTR-1 filed by 17-07-2020	53/2020
3	Apr-20	GSTR-3B	More than 5 Crores	20-05-2020	24-06-2020	Nil for first 15 days from the due date, and 9% thereafter if GSTR-3B filed by 24-06-2020	Nil if GSTR-3B filed by 24-06-2020	51/2020, 52/2020
			Up to 5 Crores	22-05-2020	09-07-2020	Nil till 09-07-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 09-07-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-05-2020	24-07-2020	Not Applicable	Nil if GSTR-1 filed by 24-07-2020	53/2020

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			Up to 5 Crores	24-06-2020	15-09-2020	Nil till 15-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 15-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-06-2020	28-07-2020	Not Applicable	Nil if GSTR-1 filed by 28-07-2020	53/2020
5	June-20	GSTR-3B	More than 5 Crores	20-07-2020	20-07-2020	No Change	No Change	-
			Up to 5 Crores	24-07-2020	25-09-2020	Nil till 25-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 25-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-07-2020	05-08-2020	Not Applicable	Nil if GSTR-1 filed by 05-08-2020	53/2020
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6	July-20	GSTR-3B	More than 5 Crores	20-08-2020	20-08-2020	No Change	No Change	-
			Up to 5 Crores	24-08-2020	29-09-2020	Nil till 29-09-2020, and 9 % thereafter till 30-09-2020	Nil if GSTR-3B filed by 29-09-2020	51/2020, 52/2020
		GSTR-1	More than 1.5 Crores	11-08-2020	11-08-2020	Not Applicable	No Change	-
7	Aug-20	GSTR-3B	More than 5 Crores	20-09-2020	20-09-2020	No Change	No Change	-
			Up to 5 Crores	24-09-2020	03-10-2020	Nil till 03-10-2020, and 18 % thereafter	Nil if GSTR-3B filed by 03-10-2020	54/2020
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11	2019 - 20	GSTR-04	-	30-04-2020	15-07-2020	Not Applicable	Nil if filed by 15-07-2020	34/2020
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Other Relief Measures			
Sr. No	Issue/ Particulars	Relaxation	Notification No
1.	Condition under rule 36(4) prescribes the restriction for availment of Input Tax Credit ("ITC") i.e. 10% of the eligible credit 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 of the CGST Act, 2017.	The condition as stated in Rule 36(4) of the CGST Rules, 2017 shall not apply to input tax credit availed by the registered person in the returns in FORM GSTR-3B for the months of February 2020, March 2020, April 2020, May 2020, June 2020, July 2020 and August, 2020 , but that the said condition shall apply cumulatively for the said period in the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of ITC.	30/2020
2.	Where an E-Way Bill has been generated on or before the 24th day of March, 2020 under rule 138 of the CGST, 2017 and its period of validity expires during the period 20.03.2020 to 15.04.2020.	The validity period of such e-way bill shall be deemed to have been extended till the 30.04.2020. The validity period of such e-way bill shall be deemed to have been extended till the 31.05.2020.	35/2020 40/2020
3.	Last date for filing returns specified in sub-sections (3) i.e. Tax Deducted at Source (Form GSTR-7) , (4) i.e. Input Service Distributor (Form GSTR-6) and (5) i.e. Non-Resident Taxable Person (GSTR - 5) , of section 39 of the CGST Act, for the months of March, 2020 to May, 2020 July, 2020.	On or before the June 30, 2020. On or before the August 31, 2020.	35/2020 55/2020

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Sr. No	Issue/ Particulars	Relaxation	Notification No
4.	All other compliances viz. Appeal, Refund, statement, etc. under the provisions of the CGST Act which is falling during the period from March 20, 2020 to June 29, 2020 August 30, 2020.	<p>Extended to June 30, 2020</p> <p>Extended to August 31, 2020</p> <p>EXCEPT for following provisions of the CGST Act, as mentioned below –</p> <p>(a) Chapter IV i.e. Time and Value of Supply. (b) Sub-section (3) of section 10, Sections 25 -<i>Procedure for Registration</i> Section 27 - <i>Special provisions relating to casual taxable person and non-resident taxable person</i> Section 31 -<i>Tax Invoice</i> Section 37 - <i>Furnishing of details of Outward Supplies</i> Section 47 - <i>Levy of Late Fees</i> Section 50 - <i>Interest on delayed payment of Tax</i> Section 69-<i>Power to Arrest</i> Section 90 -<i>Liability of partner of firm to pay tax</i> Section 122- <i>Penalty of certain offences</i> Section 129 - <i>Detention, seizure and release of goods and conveyances in transit;</i> (c) Section 39 i.e. Furnishing of Returns, except sub-section (3), (4) and (5) (d) Section 68 i.e. Inspection of goods in movement, in so far as e-way bill is concerned; and, (e) Rules made under the provisions specified at clause (a) to (d) above.</p>	<p>35/2020</p> <p>55/2020</p>
5.	Letter of Undertaking (LUT) furnished for the purposes of zero rated supplies as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 read with rule 96A of the CGST Rules has expired on 31.03.2020	<p>Time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before 30.06.2020. Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.</p> <p>Further relief granted till 31.08.2020</p>	<p>35/2020</p> <p><i>[Circular No. 137/07/2020 -GST dated 13th April, 2020]</i></p> <p>55/2020</p>

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Sr. No	Issue/ Particulars	Relaxation	Notification No
6.	As per section 54 (1), a person is required to make an application before expiry of two years from the relevant date. If in a particular case, date for making an application for refund expires on 31.03.2020, can such person make an application for refund before 29.07.2020?	Where the timeline for any compliance required as per sub-section (1) of section 54 of the Central Goods and Services Tax Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for filing an application for refund falling during the said period has also been extended till 30.06.2020. The due date has been further extended till 31.08.2020	35/2020 [Circular No. 137/07/2020 -GST dated 13 th April, 2020] 55/2020
7.	Taxpayers deposit money using challan and the paid amount gets credited in the particular head in the Electronic Cash Ledger and the same can be utilized in settling liabilities of that head only. In case a taxpayer deposited any amount under a major head i.e. IGST, CGST, SGST/UTGST and Cess or minor head i.e. Tax, Interest, Penalty, Fee and Others, they can then utilize this amount for discharging their liabilities only under that major head and minor head. Sometimes, inadvertently, the taxpayer pays the amount under the wrong head and it cannot be used to discharge the liabilities which may be due in another head. In such cases, taxpayers can claim the refund of the amount which may have been deposited under the wrong head in GST by filing a refund application. The process of filing a refund claim and its disbursement can sometimes lead to blockage of funds for the taxpayer.	Form GST PMT-09 is available on GST portal and it enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger. A taxpayer can file GST PMT 09 for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger. Form GST PMT 09 provides flexibility to taxpayers to make multiple transfers from more than one Major/Minor head to another Major/Minor head if the amount is available in the Electronic Cash Ledger. (Effective from 21-04-2020)	37/2020

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Sr. No	Issue/ Particulars	Relaxation	Notification No
8.	Insertion of Proviso to sub-rule 1 of Rule 26 i.e. Method of Authentication	A registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR3B verified through electronic verification code (EVC).	38/2020
9	Manner of furnishing of return by short messaging service facility	<p>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.</p> <p>Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B.</p>	38/2020