

GST Update



GIST of Notifications issued on 08.06.2020 and 09.06.2020

Notification No.	Date	GIST
44/2020 Central Tax	08-06-2020	<p>Nil return - GSTR-3B can be filed through SMS. Rule 67 A of CGST Rules, 2017 notified to take effect from 08.06.2020.</p> <p>SMS needs to be sent to 14409 NIL<space>3B<space>GSTIN<space><Return Period> i.e. NIL 3B GSTIN 062020</p>
45/2020 Central Tax	09-06-2020	<p>Special procedures prescribed under Notification 10/2020 Central Tax Dt. 21.03.2020 due to merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli shall be valid upto 31st July 2020. (Extended from 31.05.2020)</p>
46/2020 Central Tax	09-06-2020	<p>Extension to pass refund order in terms of Sec 54(7). Wherever the time limit for issuance of order under section 54(7) falls during 20.03.2020 to 29.06.2020, the said time limit to issue the order is extended to 15 days after the receipt of reply or 30.06.2020 whichever is later.</p> <p>Covid 19 relief is not only for assesses but also for department.</p>
47/2020 Central Tax	09-06-2020	<p>The validity period of e-way bill generated on or before 24.03.2020 and expiring on or after 20.03.2020 has been extended upto 30.06.2020.</p>