

S.No.	Notification No.	Content
	10/2020 CT Dt. 23.03.2020	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
	11/2020 CT Dt. 23.03.2020	Special procedures prescribed for tax payers undergoing proceedings under Insolvency and Bankruptcy Code.
	12/2020 CT Dt. 23.03.2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)
	13/2020 CT Dt. 23.03.2020	Introduction of issue of E-invoice by a person having a turnover of more than Rs. 100 Crore, revised to 01.10.2020.
	14/2020 CT Dt. 23.03.2020	Introduction of QR code for B2C invoices issued by a person having a turnover of more than Rs. 500 Crore, revised to 01.10.2020.
	15/2020 CT Dt. 23.03.2020	Due date for filing GSTR 9 / 9C for 2018-19 extended upto 30.06.2020.
	16/2020 CT Dt. 23.03.2020	(i) Consequential amendment in CGST Rules, regarding Aadhar identification and physical verification of premises for grant of registration. (ii) Amendment in Rule 43 of CGST Rules. (iii) Various amendments relating to refunds.
	17/2020 CT Dt. 23.03.2020	Exemption from Aadhar identification for persons, other than those to whom it is made mandatory vide Notification 18 & 19/2020.
	18/2020 CT Dt. 23.03.2020	Aaadhar identification for obtaining registration, made mandatory from 01.04.2020 for individuals.
	19/2020 CT Dt. 23.03.2020	Aaadhar identification for obtaining registration, made mandatory from 01.04.2020 for certain category of persons (authorised signatories, Partners of partnership firms and Karta of HUF).
	20/2020 CT Dt. 23.03.2020	Due date for filing GSTR 7 (TDS return) by those tax payers, whose principal place of business is in the UT of J & K or Ladakh, for the period from July 2019 to February 2020 is extended upto 24.03.2020.
	21/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1 (quarterly), by those tax payers, whose turnover is upto Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K,

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		for the quarter October 2019 to December 2019, is extended upto 24.03.2020.
	22/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1, by those tax payers, whose turnover is more than Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the period October 2019 to February 2020, is extended upto 24.03.2020.
	23/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1, by those tax payers, whose turnover is more than Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the period July 2019 to September 2019, is extended upto 24.03.2020.
	24/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1 (quarterly), by those tax payers, whose turnover is upto Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the quarter July 2019 to September 2019, is extended upto 24.03.2020.
	25/2020 CT Dt. 23.03.2020	Due date for filing GSTR 3 B, by those tax payers, who have their principal place of business in the erstwhile state of J & K, for the period October 2019 to February 2020, is extended upto 24.03.2020.
	26/2020 CT Dt. 23.03.2020	Due date for filing GSTR 3 B, by those tax payers, who have their principal place of business in the erstwhile state of J & K, for the period July 2019 to September 2019, is extended upto 24.03.2020.
	27/2020 CT Dt. 23.03.2020	Prescribes due date for filing GSTR 1 (quarterly) by all taxpayers, having turnover upto Rs.1.5 Crores in the preceding financial year, or current financial year, as 31 st July 2020 for the quarter April to June and 31 st October for the quarter July to September.
	28/2020 CT Dt. 23.03.2020	Prescribes due date for filing GSTR 1 by all taxpayers, having turnover of more than Rs.1.5 Crores in the preceding financial year, or current financial year, as 11 th of the succeeding month.
	29/2020 CT Dt. 23.03.2020	Prescribes due date for filing GSTR 3 B returns for all tax payers for the period April 2020 to September 2020.

		<p>For those having turnover below Rs.5 Crores in the previous year and having their principal place of business in 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 due date shall be 22nd of the succeeding month.</p> <p>For those having turnover below Rs.5 Crores in the previous year and having their principal place of business 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 due date shall be 24th of the succeeding month.</p> <p>For all others, it shall be 20th of the succeeding month.</p>
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