

## **COVID-19 – Relief measures provided by Government**

### **Gist of Ordinance, Notifications and Circular**

In view of the difficulties faced by taxpayers in meeting the compliance requirements under various provisions of the Central CGST Act, the Government announced various relief measures relating to statutory and regulatory compliance matters vide the following:-

- a) The Taxation and other laws (Relaxation of certain provisions) Ordinance, 2020
- b) Notifications No. 30 to 36/2020-Central tax dated 03.04.2020
- c) Circular No.136/2020 –GST dated 03.04.2020

The gist of the above law, Notifications and Circular are given below

**a)** The Taxation and other laws (Relaxation of certain provisions) Ordinance, 2020 has been promulgated by the President of India on 31.03.2020 so as to enable the Government to extend time limit prescribed under the Customs Act, 1962, Central Excise Act, 1944, Chapter V of Finance Act, 1194( provisions relating to Service Tax) . Further, the time limit prescribed for payment of tax dues under Sabka Vishwas Scheme has been extended up to 30.06.2020

### **b) The Gist of 7 Notifications are as under- Notification No. 30/2020 - Central Tax - dt. 03-04-2020**

1. Taxpayers opting to pay tax under composition scheme from Normal registration for the tax period 2020-2021, can file the intimation in FORM GST CMP-02 on or before 30<sup>th</sup> June 2020.
2. Sub Rule (4) of Rule 36 of the CGST Act, 2017, dealing with restriction on availing ITC to the extent of 10% of those matched ITC in GSTR-2A and books of accounts shall be applicable cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of ITC for the said months.

**GST ALERT**  
**SUMMARY OF NOTIFICATIONS**  
**30 – 36/2020 CT - DT. 03-04-2020**

**Notification No. 31&32/2020 and 36/2020 – Central Tax - dt. 03-04-2020**

**The due date for filing GSTR 3B has not been extended. Instead the Government has given relief to the tax payers by way of NIL or reduced interest after specified period. The details are tabulated below for ease of reference**

For tax payers having aggregate turnover of more than Rs.5 Crores				
Sl.No	Month	Interest	Period	Conditions
1	Feb	0%	21.03.2020 to 04.04.2020	If GSTR 3B is not filed on or before 24.06.2020, then the concessional rate of interest is not applicable and Interest @ 18% is payable from the due dates of the respective months.
		9%	05.04.2020 to 24.06.2020	
2	Mar	0%	21.04.2020 to 05.05.2020	
		9%	06.05.2020 to 24.06.2020	
3	Apr	0%	21.05.2020 to 04.06.2020	
		9%	05.06.2020 to 24.06.2020	
4	May	0%	21.06.2020 to 27.06.2020	Due date for GSTR 3B extended up to 27.06.2020

For tax payers <u>in TN</u> having aggregate turnover of more than Rs.1.5 Crores up to 5 Crores				
Sl.No	Month	Interest	Period	Conditions
1	Feb	0%	23.03.2020 to 29.06.2020	If GSTR 3B is not filed on or before 29.06.2020, then interest @ 18% is payable from the respective due dates.
2	Mar	0%	23.04.2020 to 29.06.2020	
3	Apr	0%	23.05.2020 to 30.06.2020	If GSTR 3B is not filed on or before 30.06.2020, then interest @ 18% is payable from 23.05.2020
4	May	0%	23.06.2020 to 12.07.2020	Due date for GSTR 3B extended up to 12.07.2020

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For tax payers <u>in TN</u> having aggregate turnover up to Rs 1.5 Crores				
Sl.No	Month	Interest	Period	Conditions
1	Feb	0%	23.03.2020 to 30.06.2020	If GSTR 3B is not filed on or before 30.06.2020, then interest @ 18% is payable from 23.03.2020
2	Mar	0%	23.04.2020 to 03.07.2020	If GSTR 3B is not filed on or before 03.07.2020, then interest @ 18% is payable from 23.04.2020
3	Apr	0%	23.05.2020 to 06.07.2020	If GSTR 3B is not filed on or before 06.07.2020, then interest @ 18% is payable from 23.05.2020
4	May	0%	23.06.2020 to 12.07.2020	Due date for GSTR 3B extended up to 12.07.2020

**Late fee and penalty for belated filing of GSTR Return is also waived subject to the condition that returns for all the periods are filed on or before the extended due date as referred above.**

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**30 – 36/2020 CT - DT. 03-04-2020**



**Notification No. 33/2020 - Central Tax - dt. 03-04-2020**

The due for filing of GSTR-1 has not been extended for the period February 2020 to April 2020, it remains the same as 11<sup>th</sup> day of subsequent month.

Waiver of Late Fee for delaying in filing of GSTR-1 for the tax period:

Type of Return	Period of Returns	Date of filing
Monthly	March 2020 to May 2020	If filed on or before 30-06-2020.
Quarterly Filers	For the quarter ending 31st March, 2020	If filed on or before 30-06-2020.

**Notification No. 34/2020 - Central Tax - dt. 03-04-2020**

Tax Payers who have opted Composition Scheme:

- a) Due date for paying tax in FORM GST CMP-08 for the quarter ending 31st March, 2020, extended till the 7<sup>th</sup> July, 2020.
- b) Due date for filing the return in FORM GSTR-4 for the financial year ending 31st March, 2020, extended till the 15<sup>th</sup> July, 2020.

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**Notification No. 35/2020 – Central Tax – dt. 03-04-2020**

Apart from the relief for GST payment and waiver of interest and late fee/penalty in filing the Returns, the time limit under various other provisions has been extended up to 30.06.2020 vide Notification No. 35/2020. This Notification is issued under Section 168A of the CGST Act, 2017, which was inserted through Ordinance, in view of the spread of pandemic COVID-19.

1. a) Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval, by any authority, commission or tribunal,  
b) Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record

falls during the period from 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, the due date is extended to 30<sup>th</sup> June 2020.

- c) The extension granted under this notification shall not be applicable in the following compliances:

- i) Determination of Time and Value of Supply – Chapter – IV of the CGST Act, 2017,
- ii) Lapsing of Composition Scheme on crossing the aggregate turnover, registration, issue of tax invoice, debit note & credit note, filing of GST returns, levy of late fee, interest, power to arrest, liability of partners of firm to pay tax, penalty on bill trading transactions, detention, seizure and release of goods in transit, issue of e way bill.

2. Where the validity of E-way bill expires validity expires during the period 20<sup>th</sup> March, 2020 to 15<sup>th</sup> April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> April, 2020.

3. By implication, the due date for furnishing returns by Non-resident taxable person (GSTR-5), Input Service Distributor (GSTR-6), Tax Deducted at Source (GSTR-7) and Tax Collected at Source (GSTR-8), for the tax period pertaining to March, 2020 to May, 2020, can be filed on or before the 30<sup>th</sup> June 2020.

4. The above benefit of time extension would also be available to merchant exporter who is mandated to export the goods within 90 days of from the date of issue of a tax invoice by the registered supplier. Therefore, if the 90 days limit falls during the period 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, the time limit would get extended to 30.06.2020.

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**c) Circular No. 136/2020-GST dated 03.04.2020**

The CBIC has issued the above circular explaining the scope of the above notifications which can be referred for further guidance

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