

Gist of notifications issued on 01.05.2021

In view of the challenges faced by taxpayers with respect to various compliances under GST due to the outbreak of the second wave of COVID-19 pandemic, the Government has issued several notifications on 01.05.2021, providing various relief measures for taxpayers. The summary of the notifications is as below:

1. Notification 8/2021-Central Tax Dt. 01.05.2021 – Revised Interest rates (Amending Notification 13/2017 Central Tax Dt. 28.06.2017)

The due date for filing GSTR 3B has not been extended. Instead relief has been given to the tax payers by way of NIL or reduced interest, for certain period of delay in discharging the tax liability. The details are tabulated below for ease of reference

S.No.	Category of taxpayers	Applicable for the months of	Interest revised
1	Taxpayers having an aggregate turnover of more than Rs. 5 Crores in 2020-21	March & April 2021	9 % (as against 18 %) for the first 15 days from the due date and 18 % thereafter
2	Taxpayers having an aggregate turnover upto Rs. 5 Crores in 2020-21, who opt for monthly returns	March & April 2021	NIL for the first 15 days; 9 % for the next 15 days and 18 % thereafter.
3	Taxpayers having an aggregate turnover upto Rs. 5 Crores in 2020-21, who opt for quarterly returns	March & April 2021*	NIL for the first 15 days; 9 % for the next 15 days and 18 % thereafter.
4	Composition taxpayers	Quarter ending March 2021	NIL for the first 15 days; 9 % for the next 15 days and 18 % thereafter.

*It should have been Jan to Mar 2021 Quarter.

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2. Notification 9/2021-Central Tax – Waiver of late fee for GSTR-3B (Amending Notification 76/2018 Central Tax Dt.31.12.2018)

S.No.	Category of taxpayers	Applicable for the months of	Extent of Late Fee waiver
1	Taxpayers having an aggregate turnover of more than Rs. 5 Crores in 2020-21	March 2021 & April 2021	Further 15 days from the due date
2	Taxpayers having an aggregate turnover upto Rs. 5 Crores in 2020-21, who opt for monthly returns	March 2021 & April 2021	Further 30 days from the due date
3	Taxpayers having an aggregate turnover upto Rs. 5 Crores in 2020-21, who opt for quarterly returns	January to March 2021	Further 30 days from the due date

The above notifications are tabulated as below for better understanding.

A. For taxpayers having aggregate turnover of more than Rs. 5 Crores

Period	Period	Interest	Late fees
March 2021	21.04.2021 to 05.05.2021	9%	No Late fee if GSTR 3B Return is filed within 15 days from the due date
	06.05.2021 onwards	18%	
April 2021	21.05.2021-04.06.2021	9%	
	05.06.2021 onwards	18%	

B. For taxpayers opted for monthly return having aggregate turnover of up to Rs. 5 crores

Period	Period	Interest	Late fees
March 2021	21.04.2021 to 05.05.2021	0%	No Late fee GSTR 3B Return is filed within 30 days from the due date
	06.05.2021 to 20.05.2021	9%	
	21.05.2021 onwards	18%	
April 2021	21.05.2021 to 04.06.2021	0%	
	05.06.2021 to 19.06.2021	9%	
	20.06.2021 onwards	18%	

C. For taxpayers opted for quarterly return (QRMP) - For the QE 31.03.2021

States	Period	Interest	Late fees
Category I States	23.04.2021 to 07.05.2021	0%	No Late fee the GSTR 3B return for QE 31.03.2021 is filed within 30 days from the due date
	08.05.2021 to 22.05.2021	9%	
	21.05.2021 onwards	18%	
Category II States	25.04.2021 to 09.05.2021	0%	
	10.05.2021 to 24.05.2021	9%	
	25.05.2021 onwards	18%	

3. Notification 10/2021-Central Tax (Amendment to Notification 21/2019 Central Tax Dt. 23.04.2019)

The due date for filing annual return in form GSTR-4 required to be filed by composition tax payers, for the year 2020-21 extended from 30.04.2021 to 31.05.2021.

4. Notification 11/2021-Central Tax

Due date for filing return in form ITC-4 (Quarterly return on job work movements) for the period January 2021 to March 2021 has been extended upto 31.05.2021.

5. Notification 12/2021-Central Tax (Amending Notification 83/2020 Central Tax Dt. 10.11.2020)

The due date for filing GSTR-1 for the month of April 2021, for those who are liable to file the same on monthly basis, shall be extended from 11.05.2021 to 26.05.2021.

The above 3 notifications can be tabulated as below.

Return	Period	Extended due date
GSTR 4 - Annual return for Composition taxpayers	FY 2020-21	31.05.2021
ITC 04 Job work	QE 31.03.2021	31.05.2021
GSTR 1 for monthly taxpayers	April 2021	26.05.2021
Invoice Furnishing Facility (IFF) QRMP scheme	April 2021	28.05.2021

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6. Notification 13/2021-Central Tax (Amending CGST Rules, 2017)

The provisions of Rule 36 (4) of the CGST Rules, 2017 which allows ITC of 5 % over and above what is declared in GSTR-2A shall apply cumulatively for the months of April 2021 and May 2021, while filing the return for May 2021.

The facility of uploading invoices in Invoice Furnishing Facility (IFF) for those who opted to file return on quarterly basis is normally available from the first day of the succeeding month, till thirteenth day. This facility for the month of April 2021 shall now be available from 01.05.2021 to 28.05.2021.

7. Notification 14/2021-Central Tax

Apart from the above, the time limit under various other provisions has been extended up to 31.05.2021 vide Notification No. 14/2021-CT. This Notification is issued under Section 168A of the CGST Act, 2017. As per this notification,

If due date for

- 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 15th April 2021 to 30th May 2021, the due date is extended to 31st May 2021.

Refund: If the time limit for issuance of order with respect to rejection of refund claims falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later

Registration: If the time limit for completion of any action relating to verification and approval of registration, falls during the period from the 01.05.2021 to the 31.05.2021, it shall be extended up to 15.06.2021.

The extension granted under these notifications shall not be applicable for Determination of Time and Value of Supply, issue of invoice, power to arrest, detention, seizure, release of goods in transit, issue of e waybill, etc.