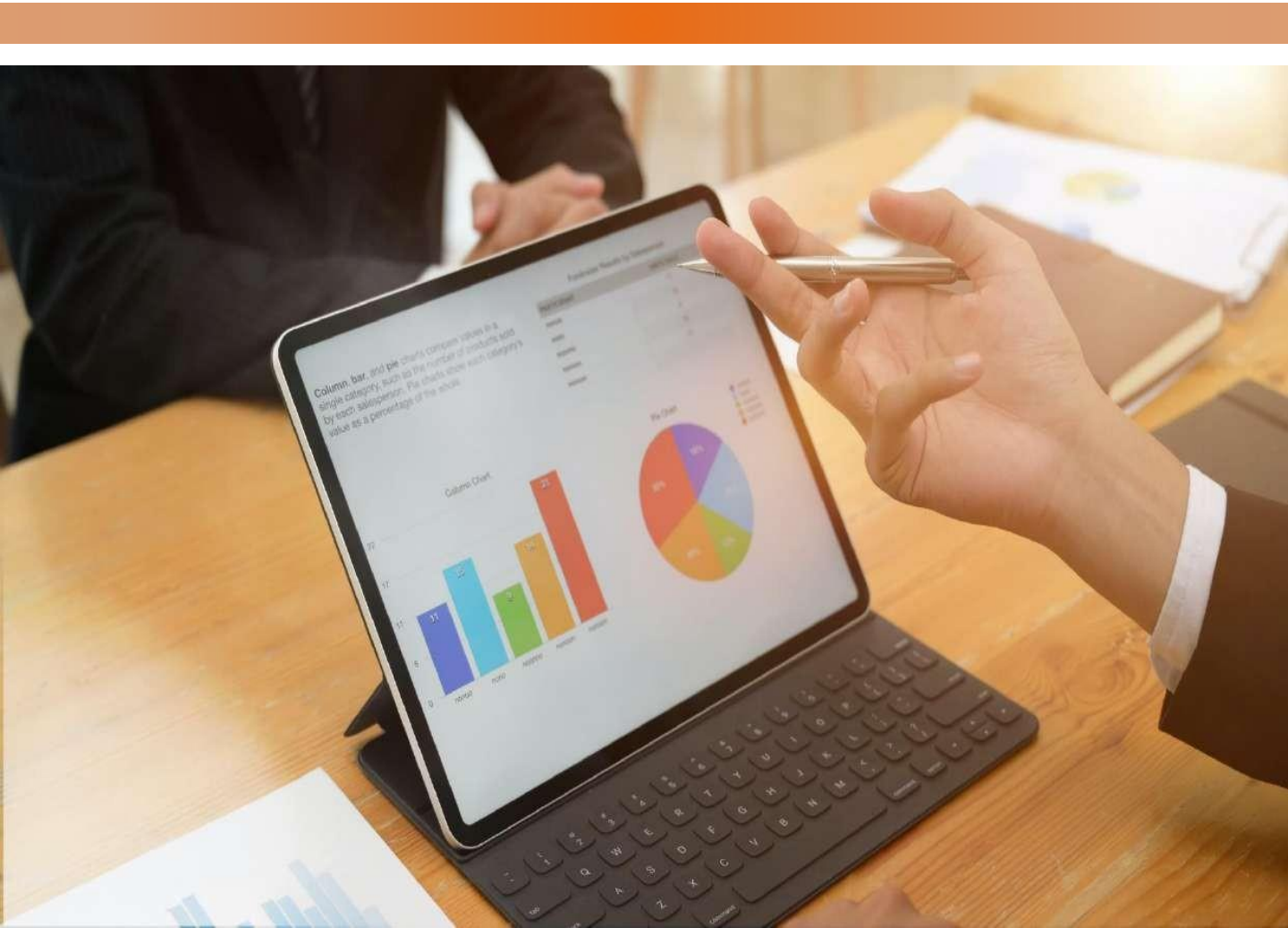


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The GST Bulletin

Month: October 2020

Date of Issue: November 2020

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GST Compliance Calendar- November 2020

Statutory Due Date	Type of Return & Tax Period	Type of Taxpayer	Ref Notification
10-11-20	GSTR-7-October 2020	TDS Deductor	
10-11-20	GSTR-8 October 2020	E-Commerce Operator	
11-11-20	GSTR-1 October 2020	Agg Turn>1.5 cr	NTN 75/2020- CT dt. 15-10-20
13-11-20	GSTR-6- October 2020	ISD	
20-11-20	GSTR-3B October 2020	Agg Turn> 5 cr	NTN 76/2020- CT dt. 15-10-20
20-11-20	GSTR-5 October 2020	Non Resident Taxable Person	
20-11-20	GSTR-5A-October 2020	OIDAR	
22-11-20	GSTR-3B October 2020	Agg Turn< 5cr Cat A State*	NTN 76/2020- CT dt. 15-10-20
24-11-20	GSTR-3B-October 2020	Agg Turn< 5cr Cat B State*	NTN 76/2020- CT dt. 15-10-20
30-11-20	ITC-04-July-September 2020	Registered person sending goods for Job work	NTN 87/2020- CT dt. 10-11-20

Notes :

*Cat A: Regular Tax payers having an aggregate turnover of upto INR 5 crores whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

*Cat B: Regular Tax payers having an aggregate turnover of upto INR 5 crores 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 and Delhi

Generation of IRN between 01-11-2020 to 30-11-2020: As per NTN 73/2020-CT dt 01.10.2020, registered person eligible to generate E-invoice may follow the special procedure applicable for 1-10-2020 to 31-10-2020 whereby the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the GSTN within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
1.	81/2020- CT dt 10.11.2020	Seeks to appoint the 10-11-2020, as the date on which the provisions of section 97 of Finance (No. 2) Act, 2019 shall come into force.
2.	82/2020- CT dt 10.11.2020	Seeks to amend CGST Rules, 2017 vide Central Goods and Services Tax (Thirteenth Amendment) Rules, 2020.
3.	83/2020- CT dt 10.11.2020	<p>Seeks to extend the time limit to furnish the details of outward supplies in FORM GSTR-1 for each of the tax periods till the 11th day of the month succeeding such month.</p> <p>Also, the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39, shall be extended till the 13th day of the month succeeding such tax period.</p>
4.	84/2020- CT dt 10.11.2020	<p>Seeks to notify that the registered persons having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, shall from January, 2021 onwards, furnish the return every quarter and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of CGST Act, subject to the following conditions and restrictions namely: -</p> <p>(i) the return for the preceding month, as due on the date of exercising such option, has been furnished:</p> <p>(ii) where such option has been exercised once, such taxpayers shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.</p> <p>Also, a registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.</p>

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
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Further, for the registered person falling in the class specified in column (1) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (2) of the said Table:

Class of Registered Person	Deemed Option
(1)	(2)
Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on quarterly basis in the current financial year	Quarterly Return
Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on monthly basis in the current financial year	Monthly Return
Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly Return

Moreover, the registered persons referred to in column (1) of the said Table, may change the default option electronically, on the common portal, during the period from the 5-12-2020 to 31-01-2021

- | | | |
|----|---------------------------|--|
| 5. | 85/2020- CT dt 10.11.2020 | <p>Seeks to notify that the registered persons, notified under proviso to sub-section (1) of section 39 of the CGST Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due by way of making a deposit of an amount in the electronic cash ledger equivalent to, -</p> <p>(i) thirty five per cent. of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or</p> |
|----|---------------------------|--|

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
		<p>(ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:</p> <p>Provided that no such amount may be required to be deposited-</p> <p>(a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;</p> <p>(b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:</p> <p>Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.</p> <p>Explanation- For the purpose of this notification, the expression “a complete tax period” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.</p> <p>This notification shall come into force with effect from the 01-01-2021.</p>
6.	86/2020- CT dt 10.11.2020	Seeks to rescinds the Notification No. 76/2020-Central Tax, dated the 15-10-2020
7.	87/2020- CT dt 10.11.2020	Seeks to extend the time limit for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till 30-11-2020.

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
8.	88/2020- CT dt 10.11.2020	Seeks to amend Notification 13/2020-Central Tax dated 21-03-2020 regarding the reduction of turnover limit to 100cr from 500cr for mandatory issue of e-invoice w.e.f. 01-01-2021.
9.	80/2020- CT dt 28.10.2020	Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due date of return under Section 44 till 31.12.2020.
10.	74/2020- CT dt 15.10.2020	Seeks to prescribe the due date to furnish the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, for the quarter October 2020 to December 2020 and January 2021 to March 2021 to 13-01-2021 and 13-04-2021 respectively
11.	75/2020- CT dt 15.10.2020	Seeks to extends the time-limit for furnishing the details of outward supplies in FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.
12	76/2020- CT dt 15.10.2020	<p>Seeks to specifies that the return in FORM GSTR-3B for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:</p> <p>Further, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the *Category-I States, the return in FORM GSTR-3B for the months of October 2020 to March 2021 shall be furnished electronically through the common portal, on or before the 22nd day of the month succeeding such month:</p> <p>Also, for taxpayers whose principal place of business is in the **Category-II States, the return in FORM GSTR-3B for the months of October 2020 to March 2021 shall be furnished electronically through the common portal, on or before the 24th day of the month succeeding such month.</p>

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications						
		<p>Moreover, every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the CGST Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the CGST Act by debiting the electronic cash ledger, not later than 20th Day of the succeeding such month.</p>						
13.	77/2020- CT dt 15.10.2020	<p>Seeks to amend Notification 47/2020-Central tax dated 09-10-2019 to prescribe the filing of Annual Return for FY 2019-20 optional for taxpayers whose aggregate turnover does not exceed two Crore.</p> <p>Thus, such taxpayers are at the option to file the Annual Return for FY 2019-20 as well.</p>						
14.	78/2020- CT dt 15.10.2020	<p>Seeks to amend Notification 12/2017-Central Tax dated 28-06-2017 to prescribe the number of digits of HSN Code w.e.f. 01-04-2021 which shall be as follows:</p> <table border="1"> <thead> <tr> <th>Taxpayers having aggregate turnover in the preceding financial year</th> <th>Number of Digits of HSN Code</th> </tr> </thead> <tbody> <tr> <td>Up to rupees five crores</td> <td>4</td> </tr> <tr> <td>more than rupees five crores</td> <td>6</td> </tr> </tbody> </table> <p>It also provides that a registered person having aggregate turnover upto 5 crores in the previous FY may not mention the number of digits of HSN Code in a tax invoice issued by him for supplies made to unregistered person i.e. B2C supplies.</p>	Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code	Up to rupees five crores	4	more than rupees five crores	6
Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code							
Up to rupees five crores	4							
more than rupees five crores	6							
15.	79/2020- CT dt 15.10.2020	<p>Seeks to bring some changes in CGST Rules, 2017 vide Central Goods and Services Tax (Twelveth Amendment) Rules, 2020.</p> <p>It also seeks to bring some changes in Forms prescribes in CGST Rules, 2017.</p>						

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications						
16.	06/2020-Integrated Tax dt 15.10.2020	<p>Seeks to amend Notification 05/2017-Integrated Tax dated 28-06-2017 to prescribe the number of digits of HSN Code w.e.f. 01-04-2021 which shall be as follows:</p> <table border="1"> <thead> <tr> <th>Taxpayers having aggregate turnover in the preceding financial year</th> <th>Number of Digits of HSN Code</th> </tr> </thead> <tbody> <tr> <td>Up to rupees five crores</td> <td>4</td> </tr> <tr> <td>more than rupees five crores</td> <td>6</td> </tr> </tbody> </table> <p>It also provides that a registered person having aggregate turnover upto 5 crores in the previous FY may not mention the number of digits of HSN Code in a tax invoice issued by him for supplies made to unregistered person i.e. B2C supplies.</p>	Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code	Up to rupees five crores	4	more than rupees five crores	6
Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code							
Up to rupees five crores	4							
more than rupees five crores	6							
17.	73/2020- CT dt 01.10.2020	<p>Seeks to notify that the registered persons required to prepare the tax invoice in the manner specified under rule 48(4) of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.</p>						
<p>**Category II States: 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.</p>								
<p>**Category II States: 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.</p>								

GST Updates – CBIC Instructions

Press Release on Annual Return (GSTR-9) and Reconciliation Statement (GSTR 9C) for FY 2018-19

Vide notification No. 69/2020 – Central Tax, dated 30.09.2020, the due date for furnishing of the Annual return for the FY 2018-19 has been extended till 31.10.2020.

Certain representations have been received stating that the auto populated GSTR 9 for the year 2018-19 (Tables 4, 5, 6 and 7) also includes the data for FY 2017-18. However, this information for FY 2017-18 has already been furnished by the taxpayers in the annual return (GSTR9) filed for FY 2017-18 and there is no mechanism to show the split of two years (2017-18 & 2018-19) in FORM GSTR-9 for 2018-19.

In this regard, it is clarified that the taxpayers are required to report only the values pertaining to Financial Year 2018-19 and the values pertaining to Financial Year 2017-18 which may have already been reported or adjusted are to be ignored. No adverse view would be taken in cases where there are variations in returns for taxpayers who have already filed their GSTR-9 of Financial Year 2018-19 by including the details of supplies and ITC pertaining to Financial Year 2017-18 in the Annual return for FY 2018-19.

All the taxpayers are requested to avail the benefit of the extended due date and file their Annual Return (FORM GSTR-9) at the earliest to avoid last minute rush. It may be noted that furnishing of the Annual return in FORM GSTR-9 is mandatory only for taxpayers with aggregate annual turnover above Rs. 2 Cr. while reconciliation statement in FORM GSTR9C is to be furnished only by the registered persons having aggregate turnover above Rs. 5 Cr.

GST Technical Updates – GST Portal

Due dates for filing of Form GSTR-3B for the Tax Period from October, 2020 till March, 2021

Government of India, Ministry of Finance (Department of Revenue), CBIC, vide Notification No. 82/2020 – Central Tax, dated 11th Nov., 2020, has added sub rule (6) to Rule 61 of the Central Goods and Services Tax Rules, 2017, to provide for staggered filing of Form GSTR-3B, for the tax periods from October, 2020 till March, 2021. The details are as under:

S. No.	Taxpayers with aggregate turn over (PAN based) in the previous financial year	And Taxpayers having principal place of business in the State/ UT of	Due date of filing of Form GSTR 3B, from October till March, 2020
1	More than Rs 5 Crore	All States and UTs	20 th Day of the month following the month
2	Upto Rs 5 Crore	State of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	22 nd Day of the month following the month
3	Upto Rs 5 Crore	State 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 and Delhi	24 th Day of the month following the month

GST Technical Updates – GST Portal

Auto-populated Form GSTR 3B (PDF) for the taxpayers, from the month of October 2020 onwards

1. GSTN has earlier introduced Form GSTR-2B, a static statement with details of ITC available for a tax period, for the benefit of taxpayers. GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD. Click here for details <https://www.gst.gov.in/newsandupdates/read/396>.

2. GSTN has also introduced a facility to download pdf statement to taxpayers, who are filing monthly GSTR-1 statement, with system computed values of Table 3 of Form GSTR-3B. This PDF will be prepared on the basis of the values reported by them, in their GSTR-1 statement, for the said tax period. Click here for details <https://www.gst.gov.in/newsandupdates/read/398>.

3. In continuation of the return linkage project, GSTN has now introduced auto-populated Form GSTR-3B in PDF format, for benefit of the taxpayers. The auto-populated PDF of Form GSTR-3B will consist of:-

- Liabilities in Table 3.1(a, b, c and e) and Table 3.2 from Form GSTR-1
- Liability in Table 3.1(d) and Input Tax Credit (ITC) in Table 4 from auto-drafted ITC Statement from Form GSTR-2B.

4. This facility is made available in Form GSTR 3B dashboard from October 2020 tax period onwards.

5. This facility will become available for taxpayers who are registered as Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.

6. The system generated PDF will be made available on GSTR-3B dashboard. Taxpayers will be able to access their Form GSTR-3B (PDF) through: **Login to GST Portal > Returns Dashboard > Select Return period > GSTR-3B> System Generated 3B.**

GST Technical Updates – GST Portal

Withdrawal of EVC facility extended to companies for filing GSTR1 and GSTR3B.

The facility to file GSTR 3B and GSTR-1 with the EVC in lieu of DSC extended to the registered person, who are also registered under the Companies Act, 2013, shall be withdrawn w.e.f. 1st Nov. 2020. However, facility to file NIL returns through OTP verification, shall be continued for all types of registered persons in view of notification 58/2020- dated 1st July 2020

GST Technical Updates – GST Portal

Filing NIL Form CMP-08 statement through SMS on GST Portal

1. A Composition taxpayer may now file NIL statement in Form GST CMP-08 for a quarter, through an SMS, apart from filing it through online mode, on GST Portal.

2. To file NIL Form GST CMP-08 through SMS, the taxpayer must fulfil following conditions:

- Taxpayer must be registered as composition taxable person (by filing Form GST REG-01) or the taxpayer might have opted for composition levy (by filing Form GST CMP-02).
- Taxpayer must have filed all the applicable statement(s) in Form GST CMP-08 for the previous quarter(s).
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There must not be any data in save stage, in online version of Form GST CMP-08, on the GST Portal.

3. NIL Form CMP-08 for a tax period must be filed by the taxpayer, if there is no:

- outward supplies;
- liability due to reverse charge (including import of services); and
- other tax liability for the quarter, for which the statement is being filed.

4. Steps to File Nil Form GST CMP-08 through SMS are as below:

- Send SMS to 14409 number to file Nil Form CMP-08 ie NIL space Return Type space GSTIN space Return Period
(For example for NIL Filing for Tax Period Apr-Jun 2020: NIL C8 07AQDPP8277H8Z6 062020)
- Send SMS again on the same number 14409 with Verification Code to confirm filing of Nil Form CMP-08
(For Example: If Verification Code received here is 324961: CNF space Return Type space Code - CNF C8 324961)

GST Technical Updates – GST Portal

Filing NIL Form CMP-08 statement through SMS on GST Portal

- After successful validation of “Verification Code”, GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GST CMP-08.

5. All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS.

6. The due date for filing of Form GST CMP-08 is 18th of the month following the quarter.

7. For more details on filing Nil Form GST CMP-08 on the GST Portal Click this link:

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_SMS.htm

GST Technical Updates – GST Portal

e-invoicing – Relaxation and latest changes

1. 'e-invoicing' for certain classes of taxpayers has come into effect from 1-10-2020.

2. Keeping in view the hardships faced by the taxpayers due to COVID-19 lockdown and as some of these taxpayers are still not ready, as a last chance, Government had given relaxation that invoices raised by notified taxpayers during October, 2020 without following e-invoice procedure (i.e. uploading invoice details on e-invoice portal (IRP), obtaining IRN and issuing invoice with QR Code) will be deemed to be valid and no penalty will be there if the IRN for such invoices is obtained within 30 days of date of invoice.

3. Further, vide notifications (Central Tax) 70/2020 and 72/2020 dated 30-9-2020, certain amendments and additions were made in respect of e-invoicing. Below is the summary of amendments:

- a) Regarding aggregate turnover threshold, it was specified that those who crossed Rs. 500 Cr. in any preceding financial year from 2017-18 onwards, will be covered.
- b) Supplies for 'exports' are also specifically included under e-invoicing.
- c) QR code, having the Invoice Reference Number (IRN) to be part of invoice copy issued to buyer.
- d) In case of any contingency, Commissioner can exempt a person or a class of registered persons from e-invoicing for a specified period.
- e) Where e-invoicing is applicable, physical copy of invoice need not be carried (during movement of goods) and it is sufficient if the QR code having IRN is produced electronically, for verification by proper officer.

GST Technical Updates – GST Portal

Blocking of E-Way Bill (EWB) generation facility for taxpayers with AATO over Rs 5 Cr., after 15th October, 2020

In terms of Rule 138 E (b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their GSTR-3B returns, for a consecutive period of two months or more.

As all might be aware that the GST Council in its last meeting has decided that this provision will be made applicable for the taxpayers whose Aggregate Annual Turn Over (AATO, PAN based) is more than Rs 5 Crores.

Thus, if the GSTIN associated with the respective PAN (with AATO over Rs 5 Cr.) has failed to file their GSTR-3B Return for 02 or more tax periods, up to the month of tax period of August, 2020, their EWB generation facility will be blocked on the EWB Portal. Please note that the EWB generation facility for such GSTINs (whether as consignor or consignee or by transporter) will be blocked on EWB Portal after 15th October, 2020.

To avail continuous EWB generation facility on EWB Portal, all are therefore advised to file your pending GSTR 3B returns immediately.

Taxpayers can ignore this update if:

- They are not registered on the EWB portal or
- They have already filed your GSTR-3B Return for August, 2020 or
- Their AATO (PAN based) is below Rs 5 Cr.

GST Technical Updates – GST Portal

Due dates for filing of Form GSTR-3B for the Tax Period of September, 2020

Government of India, vide Notification No. 29/2020 – Central Tax, dated 23rd March, 2020, had staggered filing of Form GSTR-3B, for the tax periods of April to September, 2020.

The due dates for filing of GSTR-3B returns for tax period of September, 2020, are as given below:

S. No.	Taxpayers with aggregate turn over (PAN based) in the previous financial year	And Taxpayers having principal place of business in the State/ UT of	Due date of filing of Form GSTR 3B, for September, 2020
1	More than Rs 5 Crore	All States and UTs	20-10-20
2	Upto Rs 5 Crore	State of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	22-10-20
3	Upto Rs 5 Crore	State 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 and Delhi	24-10-20



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