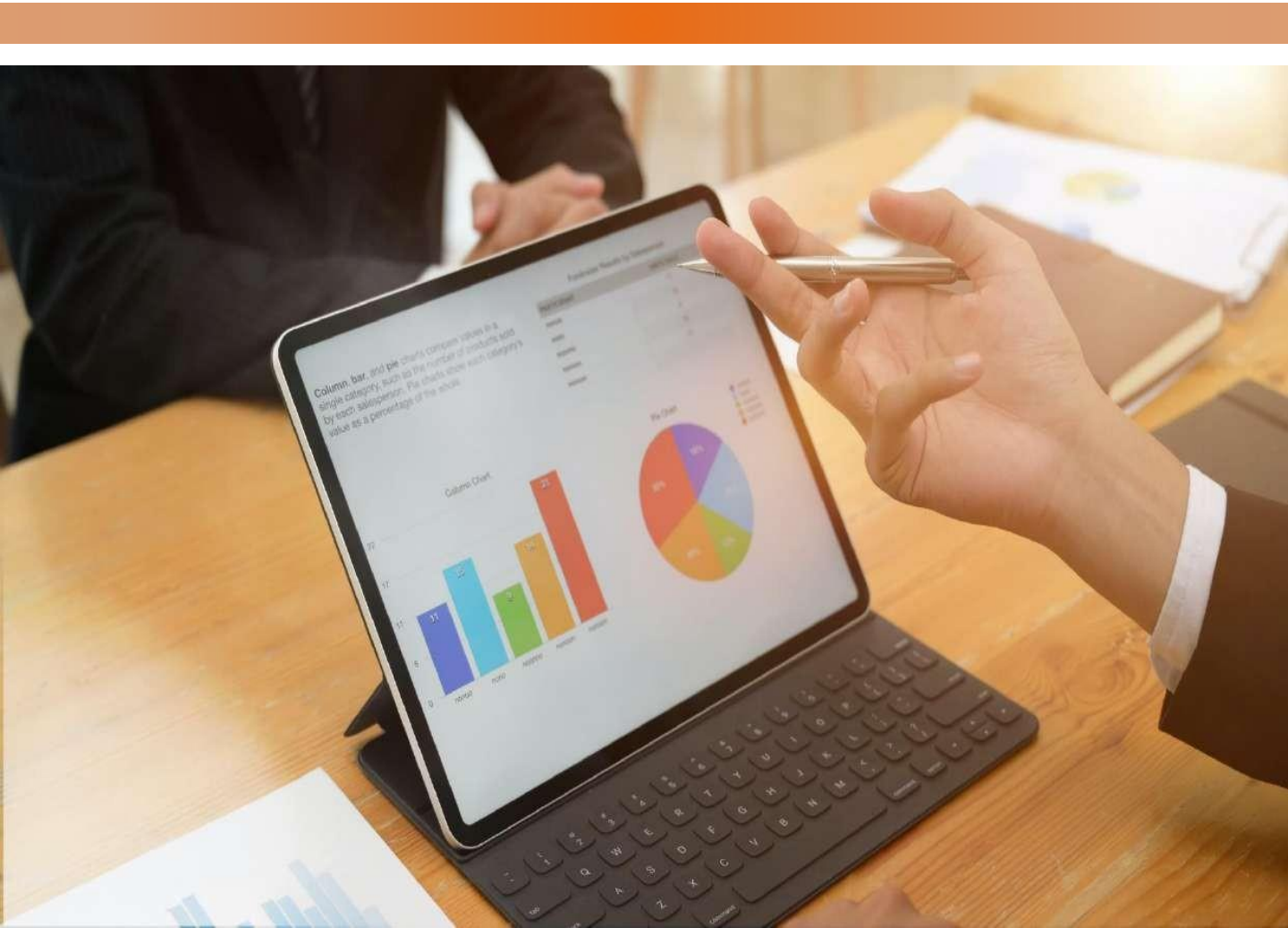


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The GST Bulletin

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GST Compliance Calendar- October 2020

Extended Due Date/ Relief Date	Statutory Due Date	Type of Return	Type of Taxpayer	Particulars of Compliance ***	Ref Notification
01-10-20	22-09-20	GSTR-3B-August 2020	Agg Turn< 5 cr Cat A State*		NN 54/2020-CT Dated 24-06-2020
03-10-20	24-09-20	GSTR-3B-August 2020	Agg Turn< 5 cr Cat B State*		NN 54/2020-CT Dated 24-06-2020
-	10-10-20	GSTR-7- September 2020	TDS Deductor		
-	10-10-20	GSTR-8 September 2020	E-Commerce Operator		
-	11-10-20	GSTR-1 September 2020	Agg Turn>1.5 cr Opted for Monthly Filing		
-	13-10-20	GSTR-6- September 2020	ISD		
-	18-10-20	CMP-08- July-Sep 2020	Composition Dealer	Statement-cum-challan to declare the details or summary for tax payable for the previous quarter	
-	20-10-20	GSTR-3B September 2020	Agg Turn> 5 cr		
-	20-10-20	GSTR-5 September 2020	Non Resident Taxable Person		
-	20-09-20	GSTR-5A- September 2020	OIDAR		
-	22-10-20	GSTR-3B September 2020	Agg Turn< 5cr Cat A State*		
-	24-10-20	GSTR-3B- September 2020	Agg Turn< 5cr Cat B State*		
-	25-10-20	ITC-04-July- September 2020	Registered person sending goods for Job work		

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Extended Due Date/ Relief Date	Statutory Due Date	Type of Return	Type of Taxpayer	Particulars of Compliance ***	Ref Notification
-	31-10-20	GSTR-1 July-September 2020	Agg Turn<1.5 cr Opted for Quarterly Filing		
31-10-20		GSTR-4 Quarterly for FY 2017-18, FY 2018-19	Composition Dealer	Late fee Nil if Nil return and max upto Rs 500 if filed till 31-10-20	NN 67/2020-CT Dated 21-09-2020
31-10-20	31-12-19	GSTR-9	Registered Person with Agg Turn> INR 2Cr Others- Option not to file		NN 69/2020-CT Dated 30-09-2020
31-10-20	31-12-19	GSTR-9C	Registered person with Agg Turn> INR 5Cr		NN 69/2020-CT Dated 30-09-2020

Note :

*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

Notification Number 71/2020-Central Tax dated 30-09-2020 extend the applicability of provision of Quick Reference (QR) Code in case of issuance of invoice by a registered person to an unregistered person (hereinafter referred to as B2C invoice) from 01-10-2020 to 01-12-2020.

Thus, the provisions of Quick Response Code shall be applicable w.e.f. 01-12-2020.

NTN 73/2020-Central Tax dated 30-09-2020 provides the relaxation in relation with the issuance of e-invoices by taxpayers (having aggregate turnover of Rs. 500 Cr. and above) during October 2020 without following the manner prescribed under rule 48(4).

It provides that invoice issued without following the manner prescribed under rule 48(4) for issuance of E-invoice taxpayers during October 2020 shall be deemed to be valid and the penalty leviable under section 122 of the CGST Act, 2017, for such non-adherence to provisions, shall stand waived if the Invoice Reference Number (IRN) for such invoices is obtained from the Invoice Reference Portal (IRP) within 30 days of date of invoice.

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
1.	66/2020- CT dt 21.09.2020	Seeks to extend the time limit to 31-10-2020 for completion or compliance of issuing invoices in case of goods being sent or taken out of India on approval for sale or return as specified in, or prescribed or notified under sub-section (7) of section 31 of the CGST Act, 2017, which falls between 20-03-2020 to 30-10-2020.
2.	67/2020- CT dt 21.09.2020	Seeks to waive the late fee payable under section 47, which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22-09-2020 to 31-10-2020.
3.	68/2020- CT dt 21.09.2020	Seeks to waives the amount of late fee payable under section 47, which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22-09-2020 to 31-12-2020.
4.	69/2020- CT dt 30.09.2020	Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 31-10-2020.
5.	70/2020- CT dt 30.09.2020	<p>Seeks to amend Notification 13/2020-Central Tax dated 21-03-2020 to substitute "a financial year" with "any preceding financial year from 2017-18 onwards" as a class of registered person who shall prepare invoice and other prescribed documents, in terms of Rule 48(4) of CGST Rules, 2017.</p> <p>Thus, if aggregate turnover of registered person exceeds Rs 500 crores in any of the preceding Financial Years from 2017-18 onwards then the registered person shall be liable for e-invoicing.</p> <p>It also seeks to include the applicability of Rule 48(4) of CGST Rules, 2017 with respect to supply of goods or services or both to a registered person or for exports.</p> <p>Thus, the exports of goods or services has also been included within the ambit of e-invoicing.</p>

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
6.	71/2020- CT dt 30.09.2020	<p>Seeks to amend Notification 14/2020-Central Tax dated 31-03-2020 to substitute “a financial year” with “any preceding financial year from 2017-18 onwards” for issuance of invoice by a registered person to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code.</p> <p>Thus, if aggregate turnover of registered person exceeds Rs 500 crores in any of the preceding Financial Years from 2017-18 onwards then the registered person shall be liable to mention Quick Response Code in Invoice.</p> <p>It also seeks to extend the applicability of provision of Quick Reference (QR) Code from 01-10-2020 to 01-12-2020.</p> <p>Thus, the provisions of Quick Response Code shall be applicable w.e.f. 01-12-2020.</p>
7.	72/2020- CT dt 30.09.2020	<p>Seeks to amend CGST Rules, 2017:</p> <ul style="list-style-type: none"> • To include clause (r) after clause (q) in rule 46 which specifies the particulars containing a tax invoice referred to in Section 31 as: “Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.” <p>Thus, it is a consequential amendment. In any case, the QR Code is required to be mentioned on the Tax Invoice.</p> <ul style="list-style-type: none"> • To include the following provision in Rule 48: “Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.” <p>Thus, an enabling power has been given to the Commissioner to exempt a person or class of persons from the applicability of e-invoicing subject to certain conditions.</p>

GST Updates - Notifications

S. No.	Notification No.	Summary of Notifications
		<p>•In Rule 138A (2), the following sub-rule shall be substituted, namely:-</p> <p>In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”</p> <p>Thus, in case of e-invoice, the physical copy of invoice is not required to be carried with conveyance. The QR Code can be produced electronically for verification.</p>
8.	04/2020- CT (Rate) dt 30.09.2020	Seeks to extend the CGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30-09-2021.
9.	04/2020- Integrated Tax (Rate) dt 30.09.2020	Seeks to extend the IGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30-09-2021.
10.	04/2020- UT Tax (Rate) dt 30.09.2020	Seeks to extend the UTGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30-09-2021.

GST Updates – CBIC Instructions

Relaxation in relation with the issuance of e-invoices by taxpayers

The Central Board of Indirect Taxes & Customs (CBIC) vide Press Release dated 30-09-2020 seeks to provide the relaxation in relation with the issuance of e-invoices by taxpayers (having aggregate turnover of Rs. 500 Cr. and above) during October 2020 without following the manner prescribed under rule 48(4).

It provides that invoice issued without following the manner prescribed under rule 48(4) for issuance of E-invoice taxpayers during October 2020 shall be deemed to be valid and the penalty leviable under section 122 of the CGST Act, 2017, for such non-adherence to provisions, shall stand waived if the Invoice Reference Number (IRN) for such invoices is obtained from the Invoice Reference Portal (IRP) within 30 days of date of invoice.

To illustrate the same: In case a registered person has issued an invoice dated 03-10-2020 without obtaining IRN but reports the details of such invoice to IRP and obtains the IRN of the invoice on or before 2-11-2020 then it shall be deemed that the provisions of rule 48 (5) of the CGST Rules, 2017 are complied with and the penalty imposed under section 122 of the CGST Act, 2017 shall also stand waived.

Also, it may be noted that no such relaxation would be available for the invoices issued from 1-11-2020 and such invoices issued in violation of rule 48(4) of the CGST Rules 2017 would not be valid and all the applicable provisions of CGST Act and Rules would apply for the said violation.

GST Technical Updates – GST Portal

Update regarding enabling on e-invoice portal (<https://einvoice1.gst.gov.in/>)

This is with reference to the requirement of certain taxpayers to prepare invoice in terms of Rule 48(4) of CGST Rules (e-invoicing).

- As a facilitation measure, all the taxpayers who were having aggregate turnover of Rs. 500 Cr. (from 2017-18 onwards) were enabled on e-invoice portal <https://einvoice1.gst.gov.in/>. The listing is based on GSTR-3B data, as available in GST System.
- One can search the status of enablement of a GSTIN on e-invoice portal: <https://einvoice1.gst.gov.in/> > Search > e-invoice status of taxpayer.
- In case any registered person, is required to prepare invoice in terms of Rule 48(4) but not enabled on the portal, they may request for enablement on portal: 'Registration -> e-Invoice Enablement'.
- In case any registered person, who doesn't have the requirement to prepare invoice in terms of Rule 48(4) but still enabled on the e-invoice portal, the same may be brought to the notice at support.einv.api@gov.in so that necessary action can be taken.

For more information and help on e-invoicing, please visit:
<https://einvoice1.gst.gov.in/> > Help

GST Technical Updates – GST Portal

De-linking of Original invoices and credit / debit notes allowed on GST Portal

1. Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6.
2. The taxpayers have now been provided with a facility on the GST Portal to:
 - Report in their Form GSTR-1 or in Form GSTR-6, single credit note or debit note issued in respect of multiple invoices
 - Choose the note supply type as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
 - Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
 - Debit /Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.
 - Similar changes have been made while reporting amendments to credit note or debit note
3. Corresponding changes have also been made in refund module. Thus, while applying for refund, taxpayers can now report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number. The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.
4. The change has been provided while filing refund application of following types/ cases:
 - Refund for export of services with payment of tax
 - Refund on account of goods & services without payment of tax
 - Refund on account of supply of goods or services to SEZ with payment of tax
 - Refund on account of supply of goods or services to SEZ without payment of tax
 - Refund on account of Inverted duty structure

GST Technical Updates – GST Portal

De-linking of Original invoices and credit / debit notes allowed on GST Portal

CGA Legal Comments

Section 34(1) and 34(3) of the CGST Act, 2017 was amended by the CGST (Amendment) Act, 2018, w.e.f. 1-2-2019, whereby one or more credit notes / debit notes can be issued against one or more tax invoices. This amendment meant that de-linking of original invoices and credit notes and debit notes was allowed.

It may be noted here that earlier a debit note or credit note could have been issued against one particular invoice only and not against more than one invoices.

However, despite the above amendment in the CGST Act, 2017, GSTN portal did not have a functionality to link multiple invoices with a single credit note / debit note.

In this regard the much awaited de-linking of original invoices and credit / debit notes has now been allowed on GSTN portal.

GST Technical Updates – GST Portal

Matching Offline Tool to compare ITC auto drafted in Form GSTR-2B with Purchase Register

1. An offline tool has been made available to the taxpayers to match Input Tax Credit (ITC), as auto populated in their Form GSTR-2B, with their purchase register. This tool will help the taxpayer to compare their ITC as per their Purchase Register, with the ITC as shown available in their auto drafted Form GSTR-2B and thus help them to claim correct ITC, while filing Form GSTR-3B.
2. To use the Matching Offline Tool, taxpayer need to :
 - download and install the Offline tool on their system
 - download the Form GSTR-2B JSON file from the GST portal
 - prepare purchase register in the template provided with offline tool
 - Total number of documents to match should be preferably be less than 3000 in number.
3. Steps to use the utility:
 - a. Download the utility from GST common portal by navigating to Downloads>Offline Tools> Matching Offline Tool
 - b. Open the tool. Following boxes are displayed on Offline tool dashboard page:
 - GSTR-2B
 - Import Purchase Register (PR)
 - Matching Result
 - c. Import GSTR-2B JSON file, downloaded from GST portal into the tool, by tab 'Open downloaded JSON file' and use it to view the same.
 - d. Import the purchase register data, maintained in the template provided with offline tool, using Excel or CSV format, from Import Purchase Register (PR) tile.
 - e. Click on 'Match' button to match the above two details (c & d). The utility will match the table wise details based on the criteria for matching selected.

GST Technical Updates – GST Portal

Matching Offline Tool to compare ITC auto drafted in Form GSTR-2B with Purchase Register

Note:

- The 'Match' button will be enabled only if purchase register has been successfully imported into the tool
 - The matching is done on the basis of GSTIN, Document type, Document number, Document date, taxable value, total tax amount and tax amounts head wise
- f. Post matching, user will be navigated to the 'Matching Result' page and matching result will be summarized as Exact match, Partial match, Probable match or Unmatched.
- g. Once matching is complete, taxpayer can:
- Refine matching result
 - View summary of the matching result
 - Export the matching details to CSV file
 - Download the matching result details in excel format from offline utility.

Important points:

- Profile of more than one GSTIN can be added in the offline tool for matching or to view GSTR-2B. Profile can be modified later on, if required.
- Normal/SEZ developer/SEZ unit/casual taxpayer can use this tool. They must have valid login credentials and valid GSTIN for the period, for which they intend to view and match details of Form GSTR-2B.

GST Technical Updates – GST Portal

Facility to download E-Way bills for one month period in one go

New enhancement allows downloading E-Way bills for one month period in one go

- The facility was earlier available for the period of 5-days interval.
- User can download E-way bill using the Reports tab in E-way bill portal
- The facility is aimed to provide relief to taxpayers and transporters

E-way bill, a document, which is generated for the movement of goods, can now be downloaded for the last one month period with a single click. This facility has been made available on the E-way bill portal run by National Informatics Centre (NIC). Till recently, the taxpayers or transporters could download e-waybills generated by them for a limited period of 5-days interval. This was causing hardship as the taxpayers had to download the e-waybills multiple times in a month.

GST Technical Updates – GST Portal

Relief in late fees to Taxpayers filing Form GSTR-4 or 10 and change in navigation of Comparison of liability declared and ITC claimed report

Relief to Composition Taxpayers in late fees for delayed filing of Form GSTR-4 (Quarterly Return):

- Vide Notification No 67/2020 dated 21.09.2020, the taxpayers who were under Composition Scheme, during any period till 31st March, 2019, have been provided relaxation in payment of late fees, on filing Form GSTR-4 (Quarterly Return).
- This relaxation is available, if Form GSTR-4 (Quarterly Return) is filed by them, between 22nd Sept., 2020 and 31st Oct., 2020, for any tax period of financial year 2017-18 or 2018-19.
- The details are as given below:

Form	For any Tax period of the FY	Late fees, if Tax liability is NIL	Late fees, in case of any Tax Liability
GSTR-4 (Quarterly Return)	2017-18 & 2018-19	No Late Fee	Rs 500 per return (Rs 250 for CGST & Rs 250 for SGST)

Relief in late fees for delayed filing of Final Return in Form GSTR-10

- Vide Notification No 68/2020 dated 21.09.2020, the taxpayers who had failed to file final return, in Form GSTR-10, by due date, have been provided relaxation in payment of late fees, on filing of Form GSTR 10 (Final Return).
- Such taxpayers can now file Form GSTR 10 (Final Return) between 22nd Sept., 2020 and 31st Dec., 2020, by paying a maximum late fee of Rs 500 (Rs 250 for CGST & Rs 250 for SGST).
- Shifting of navigation of “Comparison of liability declared and ITC claimed” from the Returns Dashboard to Services dropdown
- The functionality “Comparison of liability declared and ITC claimed” has been removed from Return Dashboard. It has now been made available on the main page, under the ‘Services’ tab, ‘Return’ sub-tab as “Tax liabilities and ITC comparison” , to make it more user friendly and for ease of access by the taxpayers.

GST Technical Updates – GST Portal

Relief in late fees to Taxpayers filing Form GSTR-4 or 10 and change in navigation of Comparison of liability declared and ITC claimed report

- The aforementioned functionality can now be accessed as per the following navigation (Post-login):

Home > Services > Returns > Tax liabilities and ITC comparison



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