

COVID-19 Relief Measures

Under Goods and Service Tax (GST)

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1	<p>Extension of Due date of filing GST Monthly Returns</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Turnover >5crs</th> <th style="width: 25%;">GSTR-1</th> <th colspan="2" style="width: 50%;">GSTR 3B</th> </tr> <tr> <th>Revised Date</th> <th>Original</th> <th>Revised</th> </tr> </thead> <tbody> <tr> <td>Mar</td> <td>6/30/2020</td> <td>4/20/2020</td> <td>5/5/2020</td> </tr> <tr> <td>April</td> <td>6/30/2020</td> <td>5/20/2020</td> <td>6/5/2020</td> </tr> <tr> <td>May</td> <td>6/30/2020</td> <td>6/20/2020</td> <td>6/20/2020</td> </tr> </tbody> </table> <p><i>*interest of 9% if return before 24th June, else 18% from original due date. No late fee if return is filed before June 24th.</i></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Turnover between 1.5-5crs</th> <th style="width: 25%;">GSTR-1</th> <th colspan="2" style="width: 50%;">GSTR 3B</th> </tr> <tr> <th>Revised Date</th> <th>Original</th> <th>Revised</th> </tr> </thead> <tbody> <tr> <td>Mar</td> <td>6/30/2020</td> <td>4/22/2020</td> <td>6/29/2020</td> </tr> <tr> <td>April</td> <td>6/30/2020</td> <td>5/22/2020</td> <td>6/30/2020</td> </tr> <tr> <td>May</td> <td>6/30/2020</td> <td>6/22/2020</td> <td>7/12/2020</td> </tr> </tbody> </table> <p><i>*interest of 18% if return not filed before revised due date. Late fee from the date of original due date if return is not filed before revised due date.</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Turnover <1.5crs</th> <th style="width: 25%;">GSTR-1</th> <th colspan="2" style="width: 50%;">GSTR 3B</th> </tr> <tr> <th>Revised Date</th> <th>Original</th> <th>Revised</th> </tr> </thead> <tbody> <tr> <td>Mar</td> <td>6/30/2020</td> <td>4/22/2020</td> <td>7/3/2020</td> </tr> <tr> <td>April</td> <td>6/30/2020</td> <td>5/22/2020</td> <td>7/6/2020</td> </tr> <tr> <td>May</td> <td>6/30/2020</td> <td>6/22/2020</td> <td>7/12/2020</td> </tr> </tbody> </table> <p><i>*interest of 18% if return not filed before revised due date. Late fee from the date of original due date if return is not filed before revised due date.</i></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>NOTE 1:- The due dates for filing GSTR-1 remains same, but the revised due date is without any late fee/interest or penalty.</p> <p>NOTE 2:- The above due date of GSTR 3B is for the state of Tamilndau & Karnataka only. Interest rate of late payment of tax has been in some cases as provided above reduced to 9% from 18%.</p> <p><i>Source: Notification no. 30\2020 TO 36/2020 dated 03.04.2020 and Circular no. 136/06/2020-GST dated 3rd April 2020</i></p> </div>	Turnover >5crs	GSTR-1	GSTR 3B		Revised Date	Original	Revised	Mar	6/30/2020	4/20/2020	5/5/2020	April	6/30/2020	5/20/2020	6/5/2020	May	6/30/2020	6/20/2020	6/20/2020	Turnover between 1.5-5crs	GSTR-1	GSTR 3B		Revised Date	Original	Revised	Mar	6/30/2020	4/22/2020	6/29/2020	April	6/30/2020	5/22/2020	6/30/2020	May	6/30/2020	6/22/2020	7/12/2020	Turnover <1.5crs	GSTR-1	GSTR 3B		Revised Date	Original	Revised	Mar	6/30/2020	4/22/2020	7/3/2020	April	6/30/2020	5/22/2020	7/6/2020	May	6/30/2020	6/22/2020	7/12/2020
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Srinivasan Shankar,
Chartered Accountants

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S.NO	Particulars		
2	Other Extensions:-		
	Particulars	Extended Due Date	Note
	Opting into the composition scheme for the FY 2020-21	30.06.2020	It applies to taxpayers availing both the schemes under Section 10 of the CGST Act as well as the Notification no. 2/2019 dated 7th March 2019, VIDE Notif. No. 30/2020 Central Tax, dated 03.04.2020 and circular 136/06/2020-GST dated 3rd April 2020
	Payment of taxes under Sabka Vishwas Scheme LDRS	30.06.2020	No interest will be charged for this period if the dues are paid before 30th June 2020.
	Extension of Letter of Undertaking (LUT)	30.06.2020	LUT valid till March 31, 2020 has now been extended upto June 30, 2020
	Extension of E-way Bill	30.04.2020	Validity of E-way bills issued between 20th March 2020 to 15th April 2020
3	<p>The taxpayers and/or the tax authorities have got an extended time limit of up to 30th June 2020, where the time limit for the following compliance matter expires between 20th March 2020 and 29th June 2020:</p> <p>a Issue of notice/notification/approval order/sanction order</p> <p>b Filing of an appeal/furnishing of a return/statements/applications/reports or any other document</p>		
4	<p>Relief by way of insertion of Proviso in Rule 36(4)</p> <p>The condition of availment of ITC in GSTR-3B to the extent of 110% of the total eligible ITC appearing in GSTR-2A has been deferred for February 2020 to August 2020. That is, input tax credit as per tax paid documents available with the taxpayer can be claimed irrespective of the amount appearing in GSTR-2A during the filing of GSTR-3B for the aforesaid months (Feb to Aug). However, same criteria shall apply for the consolidated period till Sep 2020.</p>		