

GOODS & SERVICES TAX / IDT UPDATE – 101

GST

Revised Format/Schema for e-Invoice under GST ,Exemption to SEZ & Eligibility of E-Invoice

The Central Government vide [Notification No. 60/2020- Central Tax dated 30th July, 2020](#) has substituted the “FORM GST INV-01” with new “FORM GST INV – 1” & vide [Notification No. 61/2020- Central Tax dated 30th July, 2020](#) and made it applicable for registered persons having aggregate turnover above 500 crore rupees (with enhanced aggregate turnover) in a financial year w.e.f 1st Oct, 2020. Further **SEZ units have been excluded from the requirement of issuance of E-invoice.**

Earlier it was mad applicable to the registered persons whose aggregate turnover in a financial year exceeds 100 crore rupees.

[\[Notification No. 60/2020- Central Tax dated 30th July, 2020\]](#) & [\[Notification No. 61/2020- Central Tax dated 30th July, 2020\]](#)

Extension of due date for filing FORM GSTR-4 for financial year 2019-2020

The Central Government vide [Notification No. 59/2020- Central Tax dated 13th July, 2020](#) has **further extended** the due date of filing of **GSTR-4** for the year ending 31st March,2020 **till 31st August ,2020.**

[\[Notification No. 59/2020- Central Tax dated 13th July, 2020\]](#)

CUSTOMS

2nd phase of All India roll-out of Faceless Assessment & Specification of the jurisdiction of Commissioner (Appeals)

The CBIC vide [Circular No. 34/2020-Customs dated 30th July ,2020](#) has **decided to begin the 2nd phase of All India roll-out of Faceless Assessment w.e.f. 03.08.2020 by including Delhi and Mumbai Customs Zones and extending the scope of Faceless Assessment at Chennai and Bangalore Customs Zones.** Board has reviewed the 1st phase of Faceless Assessment at Bengaluru and Chennai and resolved few technical and administrative issues that arose. Board also noted that on expected lines the Faceless Assessment ushered in a smooth and faster clearance process with uniformity in assessment.

- It is clarified that the Customs Zones and the imports already covered under the 1st Phase would continue and be treated as subsumed under the 2nd phase. Thus, the 2nd phase of Faceless Assessment will cover the following specified Customs Zones and the imports primarily under the specified Chapters of the Customs Tariff Act, 1975:-

S.No.	Chapter(s) of the Customs Tariff Act, 1975	Appraisalment Group	Customs Zones	Remarks
1.	84	5	Bengaluru, Chennai, and Delhi	Bengaluru and Chennai Zones were covered in 1st phase. Delhi Zone is newly covered.
2.	85	5A	Bengaluru, Chennai, and Delhi	
3.	89 to 92	5B	Bengaluru, Chennai, and Delhi	Pilot programme has been running in Delhi Zone since September 2019 and now Bengaluru and Chennai are newly covered.
4.	50 to 71	3	Bengaluru, Chennai, and Delhi	Pilot programme has been running in Chennai Zone since September 2019 and now Bengaluru and Delhi are newly covered.
5.	29	2A	Mumbai I, Mumbai II and Mumbai III	Newly introduced Zones

- Further, the Central Government vide [Notification No.63/2020-Customs \(N.T.\) dated 30.07.2020](#) has amended Notification No.92/2017-Customs (NT), dated 28.09.2017 to specify the jurisdiction of Commissioner (Appeals) to assessment orders passed by Faceless Assessment Groups .

[\[Circular No. 34/2020-Customs dated 30th July ,2020\]](#)

[\[Notification No.63/2020-Customs \(N.T.\) dated 30.07.2020\]](#)

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