

GOODS & SERVICES TAX / IDT UPDATE – 99

Amendment to Sections 2, 109, 168 & 172 of CGST Act & Section 25 of IGST Act

The Central Government vide [Notification No. 49/2020- Central Tax dated 24th June, 2020](#) & [Notification No. 04/2020- Integrated Tax dated 24th June, 2020](#) has appointed **30th June, 2020** as the date on which the amendments in following provisions of the CGST Act & IGST Act shall come into force:-

Amendments in CGST Act:-

- **Amendment of section 2:-** In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

 “(c) Dadra and Nagar Haveli and Daman and Diu;

 (d) Ladakh;”.
- **Amendment of section 109:-** In section 109 of the Central Goods and Services Tax Act, in sub-section (6),—

 (a) the words “except for the State of Jammu and Kashmir” shall be omitted;

 (b) the first proviso shall be omitted.
- **Amendment of section 168:-** In section 168 of the Central Goods and Services Tax Act, in sub-section (2), for the words, brackets and figures “sub-section (5) of section 66, sub-section (1) of section 143”, the words, brackets and figures “sub-section (1) of section 143, except the second proviso thereof” shall be substituted.
- **Amendment of section 172 :-** In section 172 of the Central Goods and Services Tax Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendments in IGST Act:-

- **Amendment of section 25 :-** In section 25 of the Integrated Goods and Services Tax Act, 2017, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

[\[Notification No. 49/2020- Central Tax dated 24th June, 2020\]](#)

[\[Notification No. 04/2020- Integrated Tax dated 24th June, 2020\]](#)

Amendment to CGST Rules

The Central Government vide [Notification No. 50/2020- Central Tax dated 24th June, 2020](#) has made the following amendments in the CGST Rules,2017 w.e.f. 1st April,2020:-

In the Central Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

"TABLE

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	0.5% of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	2.5% of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under subsections (1) and (2) of section 10	0.5% of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	3% of the turnover of taxable supplies of goods and services in the State or Union territory."

[\[Notification No. 50/2020- Central Tax dated 24th June, 2020\]](#)

Reduction/Waiver of Interest & Late Fee payable & Extension of Due Date for August,2020 & One Time Amnesty Scheme for filing of Form GSTR-3B

The Central Government vide [Notification No. 51/2020- Central Tax dated 24th June, 2020](#) ,[Notification No. 52/2020- Central Tax dated 24th June, 2020](#) & [Notification No. 54/2020- Central Tax dated 24th June, 2020](#) , [Notification No. 05/2020– Integrated Tax dated 24th June,2020](#) & [Notification No. 02/2020 – Union Territory Tax dated 24th June,2020](#) has made the following conditional waiver of interest & late fee for delay in furnishing returns in **FORM GSTR-3B** for tax periods of February, 2020 to July, 2020 & also provided one time amnesty by lowering/waiving of late fees for non-furnishing of

FORM GSTR-3B from July, 2017 to January, 2020 & extended the due date for furnishing **FORM GSTR-3B** for the month of August,2020 as under.:-

FORM GSTR- 3B For the Months of:-	Aggregate Turnover in the preceding F.Y. >Rs. 5 Crores	Aggregate Turnover in the preceding F.Y. <= Rs. 5 Crores		Reduced interest @ 9 %, if filed upto
	No Late Fee & Nil Interest for first 15 days & 9 % thereafter till	No Late Fee & Nil Interest If filed within		
		A*	B*	
February,2020	24 th June,2020	30 th June,2020	30 th June,2020	30 th Sept,2020
March ,2020	24 th June,2020	3 rd July,2020	5 th July,2020	
April,2020	24 th June,2020	6 th July,2020	9 th July,2020	
May,2020	N.A (Extended due date i.e 27 th June, 2020)	12 th Sept,2020	15 th Sept,2020	
June,2020	N.A. (Regular due date i.e 20 th July, 2020)	23 rd Sept,2020	25 th Sept,2020	
July,2020	N.A. (Regular due date i.e 20 th Aug, 2020)	27 th Sept,2020	29 th Sept,2020	

Extension of Due Date for furnishing GSTR-3B for the month of August,2020

for taxpayers with annual turnover up to Rs. 5 crores.:-

August,2020	N.A. (Regular due date i.e 20 th Sep, 2020)	1 st October, 2020	3 rd October, 2020	-
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***A -** Taxpayers whose principal place of business is in the States of 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.

***B-** Taxpayers 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, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

Reduction in Late Fee for past Returns:-

Late Fee for non-furnishing **FORM GSTR-3B** for the tax period from **July, 2017 to January, 2020** has been reduced / waived as under: -

FORM GSTR- 3B	Condition	Late Fee payable
For the months of :- July, 2017 to January, 2020	If furnished between 01.07.2020 to 30.09.2020	Maximum late fee capped at Rs. 500/- per return if there is any tax liability
		NIL' late fee if there is no tax liability

[\[Notification No. 51/2020- Central Tax dated 24th June, 2020\]](#)

[\[Notification No. 52/2020- Central Tax dated 24th June, 2020\]](#)

[\[Notification No. 54/2020- Central Tax dated 24th June, 2020\]](#)

[\[Notification No. 05/2020– Integrated Tax dated 24th June,2020\]](#)

[\[Notification No. 02/2020 – Union Territory Tax dated 24th June,2020\]](#)

Waiver of late fee for delay in furnishing FORM GSTR-1

The Central Government vide [Notification No. 53/2020- Central Tax dated 24th June, 2020](#) has made the following conditional waiver late fee for delay in furnishing returns in **FORM GSTR-1** for tax periods for months from March, 2020 to June, 2020 for monthly

filers and for quarters from January, 2020 to June, 2020 for quarterly filers as under:-

Sl. No.	Form GSTR-1 for the Month/ Quarter	No Late Fee if filed within
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020
4.	June, 2020	05th day of August, 2020
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	03rd day of August, 2020

[\[Notification No. 53/2020- Central Tax dated 24th June, 2020\]](#)

Furnishing of FORM GSTR-1& FORM GSTR-3B through EVC for Corporate Taxpayers

The Central Government vide [Notification No. 48/2020- Central Tax dated 19th June, 2020](#) has made the following amendments in the CGST Rules,2017 w.e.f. 27th May,2020 to allow the registered person registered under the provisions of the Companies Act, 2013 to file **FORM GSTR-3B & FORM GSTR-1** through EVC till 30th September,2020 :-

In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27 th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”.

[\[Notification No. 48/2020- Central Tax dated 19th June, 2020\]](#)

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