

GOODS & SERVICES TAX / IDT UPDATE - 109

Due Date for filing of Annual Return & Reconciliation Statement for the FY 2018-19 extended upto 31st December, 2020

CBIC vide [Notification No. 80/2020- Central Tax dated 28th October, 2020](#) has further extended the time limit for furnishing of the Annual Return in **Form GSTR-9** and Reconciliation Statement in **Form GSTR- 9C** specified under section 44 of the CGST Act read with Rule 80 of the CGST Rules, electronically through the common portal, for the financial year 2018-2019 till the 31st December, 2020.

[Notification No.80/2020-Central Tax dated 28th October,2020]

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

26/10/2020

- 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.
- 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.
- NIL Form CMP-08 for a tax period can 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.
- Steps to file Nil Form GST CMP-08 through SMS are as below:
 - Send SMS to 14409 number to file Nil Form CMP-08 i.e 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)
- 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.
- All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS.
- The due date for filing of Form GST CMP-08 is 18th of the month following the quarter.
- 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

[\[Source:gst.gov.in\]](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_SMS.htm)

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

23/10/2020

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

[\[Source:gst.gov.in\]](https://tutorial.gst.gov.in)

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