

GOODS & SERVICES TAX / IDT UPDATE - 116

Due date for filing of Annual Return & Annual Reconciliation Statement for the FY 2019-20 extended further to 31st March 2021

The CBIC vide [Notification No. 04/2021- Central Tax dated 28th February 2021](#) has further extended the due date for furnishing of Annual Return in Form GSTR-9 and Annual Reconciliation Statement in Form GSTR- 9C for the financial year 2019-2020 from 28th February 2021 to 31st March 2021.

[[Notification No. 04/2021- Central Tax dated 28th February 2021](#)]

Class of persons who do not require Aadhaar authentication or furnishing of proof of Aadhaar number at the time of grant of registration, notified

The Central Government vide [Notification No.03/2021-Central Tax dated 23rd February, 2021](#) has notified the following class of persons on whom the provisions of Aadhar authentication for grant of registration as provided in sub section (6B) or sub section (6C) of section 25 of the CGST Act shall not apply:

- a) Not a citizen of India; or
- b) a Department or establishment of the Central Government or State Government; or
- c) a local authority; or
- d) a statutory body; or
- e) a Public Sector Undertaking; or
- f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[[Notification No.03/2021-Central Tax dated 23rd February, 2021](#)]

Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification No. 14/2020- Central Tax dated 21st March, 2020

The CBIC vide [Circular No. 146/02/2021-GST](#) has clarified various issues relating to applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of *Notification No. 14/2020-Central Tax, dated 21st March, 2020* as under:

Sl. No.	Issue	Clarification
1.	To which invoice is Notification No 14/2020-Central Tax dated 21st March, 2020 applicable? Would this requirement be	This notification is applicable to a tax invoice issued to an unregistered person by a registered person (B2C invoice) whose annual aggregate turnover exceeds 500 Cr rupees in any of the

	<p>applicable on invoices issued for supplies made for Exports?</p>	<p>financial years from 2017-18 onwards. However, the said notification is not applicable to an invoice issued in following cases:</p> <p>i. Where the supplier of taxable service is:</p> <ul style="list-style-type: none"> a) an insurer or a banking company or a financial institution, including a non-banking financial company; b) a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage; c) supplying passenger transportation service; d) supplying services by way of admission to exhibition of cinematograph in films in multiplex screens <p>ii. OIDAR supplies made by any registered person, who has obtained registration under section 14 of the IGST Act 2017, to an unregistered person.</p> <p>As regards the supplies made for exports, though such supplies are made by a registered person to an unregistered person, however, as e-invoices are required to be issued in respect of supplies for exports, in terms of Notification no. 13/2020-Central Tax, dated 21st March, 2020 treating them as Business to Business (B2B) supplies, Notification no. 14/2020-Central Tax, dated 21st March, 2020 will not be applicable to them.</p>
<p>2.</p>	<p>What parameters/ details are required to be captured in the Quick Response (QR) Code?</p>	<p>Dynamic QR Code, in terms of Notification No. 14/2020-Central Tax, dated 21st March, 2020 is required, inter-alia, to contain the following information: -</p> <ul style="list-style-type: none"> i. Supplier GSTIN number ii. Supplier UPI ID iii. Payee's Bank A/C number and IFSC iv. Invoice number & invoice date, v. Total Invoice Value and vi. GST amount along with breakup i.e. CGST, SGST, IGST,

		CESS, etc. Further, Dynamic QR Code should be such that it can be scanned to make a digital payment.
3.	If a supplier provides/ displays Dynamic QR Code, but the customer opts to make payment without using Dynamic QR Code, then will the cross reference of such payment, made without use of Dynamic QR Code, on the invoice, be considered as compliance of Dynamic QR Code on the invoice?	<p>If the supplier has issued invoice having Dynamic QR Code for payment, the said invoice shall be deemed to have complied with Dynamic QR Code requirements.</p> <p>In cases where the supplier, has digitally displayed the Dynamic QR Code and the customer pays for the invoice: -</p> <ol style="list-style-type: none"> i. Using any mode like UPI, credit/ debit card or online banking or cash or combination of various modes of payment, with or without using Dynamic QR Code, and the supplier provides a cross reference of the payment (transaction id along with date, time and amount of payment, mode of payment like UPI, Credit card, Debit card, online banking etc.) on the invoice; or ii. In cash, without using Dynamic QR Code and the supplier provides a cross reference of the amount paid in cash, along with date of such payment on the invoice; <p>The said invoice shall be deemed to have complied with the requirement of having Dynamic QR Code.</p>
4.	If the supplier makes available to customers an electronic mode of payment like UPI Collect, UPI Intent or similar other modes of payment, through mobile applications or computer-based applications, where though Dynamic QR Code is not displayed, but the details of merchant as well as transaction are displayed/ captured	In such cases, if the cross reference of the payment made using such electronic modes of payment is made on the invoice, the invoice shall be deemed to comply with the requirement of Dynamic QR Code. However, if payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

	otherwise, how can the requirement of Dynamic QR Code as per this notification be complied with?	
5.	Is generation/ printing of Dynamic QR Code on B2C invoices mandatory for pre-paid invoices i.e. where payment has been made before issuance of the invoice?	If cross reference of the payment received either through electronic mode or through cash or combination thereof is made on the invoice, then the invoice would be deemed to have complied with the requirement of Dynamic QR Code. In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.
6.	Once the E-commerce operator (ECO) or the online application has complied with the Dynamic QR Code requirements, will the suppliers using such e-commerce portal or application for supplies still be required to comply with the requirement of Dynamic QR Code?	The provisions of the notification shall apply to each supplier/registered person separately, if such person is liable to issue invoices with Dynamic QR Code for B2C supplies as per the said notification. In case, the supplier is making supply through the Ecommerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such invoices would be deemed to have complied with the requirements of Dynamic QR Code. In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

[\[Circular No. 146/02/2021-GST 23rd February 2021\]](#)

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