COVID-19 GST NOTIFICATION

BY
CA BHAVIK P. CHUDASAMA

Notification No. 32/2020 – Central Tax

GSTR 3B – Late Fee Waiver Notification

TAX PERIOD	Dealer with **Aggregate T/O > 5 Cr** in Previous F.Y.	Dealer with **Aggregate T/O 1.5Cr to 5 Cr** Previous F.Y.	Dealer with **Aggregate T/O < 1.5 Cr**
Feb - 2020	GSTR 3B to be Filed Before 24th June 2020	GSTR 3B to be Filed Before 29th June 2020	GSTR 3B to be Filed Before 30th June 2020
Mar - 2020	GSTR 3B to be Filed Before 24th June 2020	GSTR 3B to be Filed Before 29th June 2020	GSTR 3B to be Filed Before 3rd July 2020
Apr - 2020	GSTR 3B to be Filed Before 24th June 2020	GSTR 3B to be Filed Before 30th June 2020	GSTR 3B to be Filed Before 6th July 2020

★ NO LATE FEE LEVIABLE IF GSTR 3B FILED BEFORE ABOVE MENTIONED DATE ★

CA. Bhavik P Chudasama

Notification No. 31/2020 – Central Tax

GSTR 3B – Concessional Interest Notification

TAX PERIOD	Dealer with **Aggregate T/O > 5 Cr** in Previous F.Y.	Dealer with **Aggregate T/O 1.5Cr to 5 Cr** Previous F.Y.	Dealer with **Aggregate T/O < 1.5 Cr**
Feb - 2020	Interest Rate – 9% Post 15 Days from Due Date	Interest Rate – 0%	Interest Rate – 0%
Mar - 2020	Interest Rate – 9% Post 15 Days from Due Date	Interest Rate – 0%	Interest Rate – 0%
Apr - 2020	Interest Rate – 9% Post 15 Days from Due Date	Interest Rate – 0%	Interest Rate – 0%

★ **CONCESSIONAL INTEREST RATE APPLICABLE ONLY IF GSTR 3B FILED BEFORE DATES MENTIONED IN ABOVE SLIDE** ★

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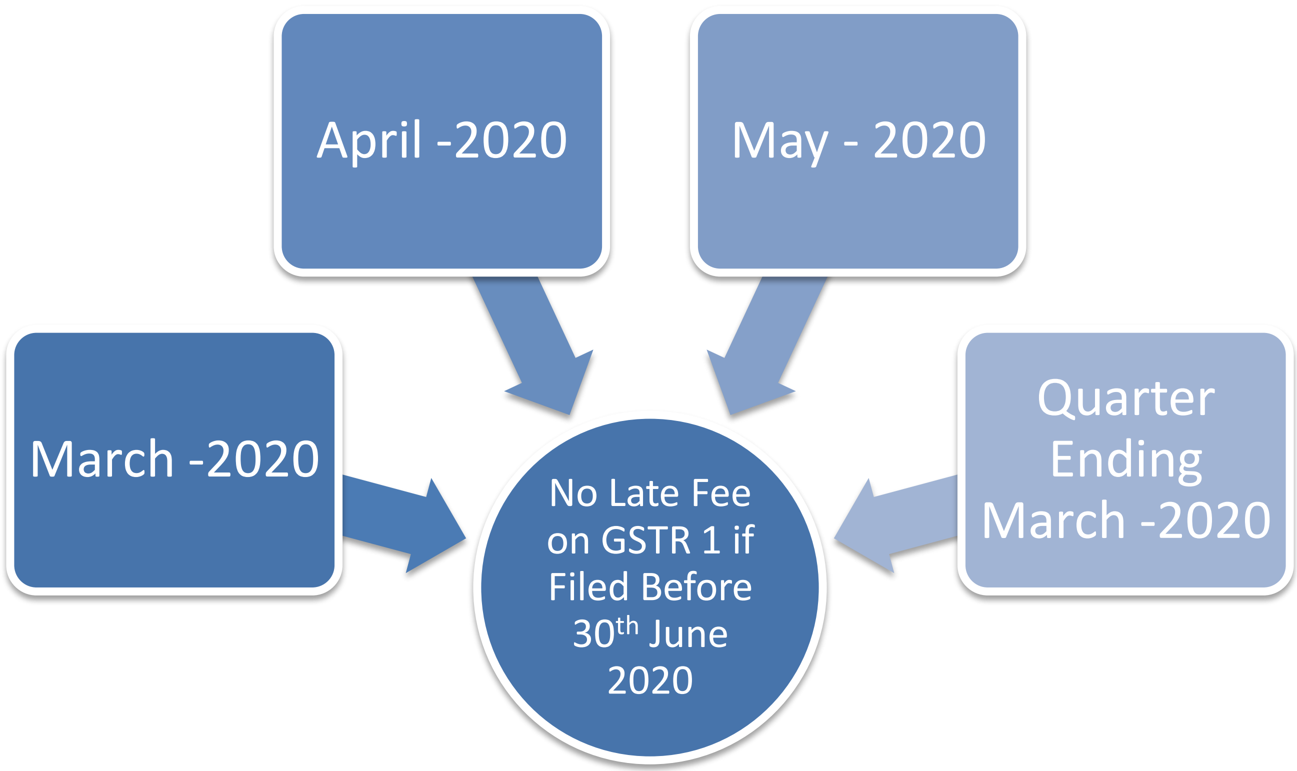
Notification No. 33/2020 – Central Tax

GSTR 1 – Late Fee Waiver Notification



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Other Important Notifications

❖ Notification No. 30/2020 – Central Tax

- Date for Opting to pay Tax u/s 10 & File Form **GST CMP-02** for F.Y. 2020-21 can be filed **before 30th June 2020**

- Form **GST ITC-03** shall be filled upto **31st July 2020**

- Rule 36(4) shall apply cumulatively for the period March’2020 to August’2020 while filing GSTR 3B for the month of Sept-2020

Other Important Notifications

❖ Notification No. 34/2020 – Central Tax

- Composition Person liable to pay composition Tax in Form GST CMP-08 for the Quarter Ending March 2020 to be paid & filed **till 7th July 2020**

- Form **GSTR - 4** for F.Y. 2020-21 shall be filled upto **15th July 2020**

Other Important Notifications

❖ Notification No. 35/2020 – Central Tax

➢ ANY TIME LIMIT FALING DURING PERIOD 20TH March 2020 to 29th July 2020 shall be **Extended upto 30th Jule 2020**

❑ Any of the Following Action by any authority, commission or tribunal, by whatever name called :

- Compliance of the Act
- Completion of any proceedings
- Passing of any Order
- Issuance of Notice, Intimation, Notification , Sanction , Approval
- Or Any such Other Action

OR

Other Important Notifications

❖ Notification No. 35/2020 – Central Tax

- Any E-Waybill whose validity expires during the Period 20th March 2020 to 15th April 2020 shall be **deemed to be extended till 30th April 2020**

Other Important Notifications

❖ Notification No. 35/2020 – Central Tax

- ❑ Filing Any Appeal , Reply application or furnishing of any report, document, return, statement or such other record,

Above Extension not applicable to Following :

(a) Chapter IV;

(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

Notification No. 36/2020 – Central Tax

GSTR 3B – Due Date Extension for May 2020

Aggregate T/o above 5 Cr in Previous F.Y.

- Due Date 27th June 2020

Aggregate T/o below 5 Cr in Previous F.Y.

- Due Date 12th July 2020
- Having POB as per Annexure A

Aggregate T/o Below 5 Cr in Previous F.Y.

- Due Date 14th July 2020
- Having POB as per Annexure B

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Notification No. 36/2020 – Central Tax

GSTR 3B – Due Date Extension for May 2020

Annexure A	Annexure B
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	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

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