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MONTHLY GST NEWS LETTER JULY 2020 VOL 1
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Contents

1. GST AMENDMENT IN JULY

1. Notification No. 58/2020 –CT dated 01.07.2020:

CBIC amends GST Rule 67A which specifies Manner of furnishing of NIL return (GSTR 3B) or NIL details of outward supplies (GSTR 1) by short messaging service facility.

Explanation - For the purpose of this rule, a NIL return shall mean a return u/s 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B."

2. Notification No. 59/2020 –CT dated 13.07.2020

Extended due date of GSTR-4 (GST composition scheme Annual return) for Financial Year 2019-20 to 31st August 2020 which earlier was 15th July 2020.

3. Instruction - CBEC-20/06/11/2020-GST dated 17.07.2020

Deemed approval of GST registration application during COVID/lockdown period- & thereafter.

- **During Covid scenario CBIC came up with Instruction dated 17th July, 2020 stating that deemed approvals have been granted for all those applications pending as on 30th June, 2020, which had not been processed till 15th July, 2020.**
- **It has been further decided that applications received thereafter which remain pending as on 28th July, 2020 shall be deemed approved on 31st July 2020.**
- **From 01.08.2020 deemed approval of registration as amended via N/N16/2020 – CT dt 23.03.2020 shall be resumed.**
- **During the lockdown period, where registration applications have been deemed approved on the portal due to technical glitches, wherever required, proper officer may get the physical verification of the premises done.**

Note: CBIC came up with the N/N 35/2020 – CT 03.04.2020 which is further amended by N/N 55/2020-CT dt 27.06.2020 (CBIC extends due date of specific compliances to 31.08.2020) where in specific exception was kept for Section 25 of the CGST Act, 2017. But with this instruction CBIC has come up for the welfare of public at large.

4. Clarification Regarding Sanitizers Reclassified As "Disinfectants" to attract GST @18%

In press release issued by PIB Delhi as on 15.07.2020 it was stated that Hand sanitizers attract GST at the rate of 18%. Press release classifies the sanitizers in the category of disinfectants like soaps, anti-bacterial liquids, Dettol, etc. and therefore holds that it shall attract the rate of 18%.

5. GSTN issues Advisory on Interim measure for Filing Revocation of Cancellation Order

- **In case your application for revocation of cancellation of registration was rejected by the tax authorities before 12/6/2020 and you wish to avail the benefit of RoD order 01/2020 dated 25.06.2020, as an interim measure, you can request the appellate authority or the higher authority to pass a simple offline order on it for the restoration of the application.**
- **Based on such order, your jurisdictional authority can restore the application for revocation of cancellation. You need to apply post- login: - Registration- Restore Registration- Restore Revocation.**
  You have to enter ARN of the order and would require to upload a scanned copy of the order passed after clicking "Appeal in favour".

- GSTN is working on to remove the present restriction on the reapplication of the revocation of the cancellation application. After that filing of revocation of application would become a one-step process. It is expected to be available shortly. The above-suggested solution is an interim measure.

6. Notification No – 60/2020 dated 30th July 2020 –

9th Amendment in CGST Rules – FORM GST-INV-01 has been substituted.

Format/Schema for e-Invoice - It has been divided in 12 Sections

1. Basic Details	2. Document Period	3. Preceding Document / Contract Reference
4. Supplier Information	5. Recipient Information	6. Payee Information
7. Delivery_ Information	8. Document Total	9. Extra Information
11.Additional_Supporting_Documents	12 E-way Bill Details	

7. Notification No – 61/2020 dated 30th July 2020 –
   a. **E-Invoicing Provision is applicable from 1st Oct 2020 as per NN 13/2020 -CT for the registered person having the aggregate turnover in a financial year > Rs 500 Cr (Amendment vide NN 61/2020)**
   b. **Now E-Invoicing provision will not be applicable on SEZ as well. Other than SEZ following are already exempted from the E-Invoicing requirement which is specified in the NN 13/2017–**

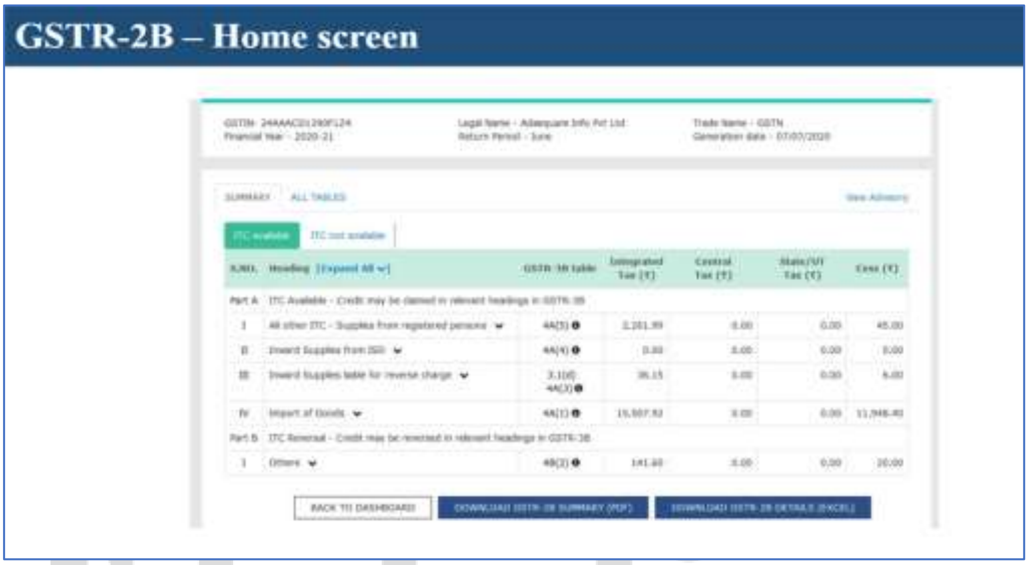
Rule 54(2)	Insurer or a Banking Company or a Financial Institution, including a NBFC,
Rule 54(3)	Goods Transport Agency
Rule 54(4)	Passenger Transportation Service,
Rule 54(4A)	Admission to exhibition of cinematograph films in multiplex screens

2. CHANGES IN GST PORTAL

1. **Filling Form GSTR 4 Annual return by composition taxpayers is available on GST portal from 21.07.2020 w.e.f. 01.04.2019. The due date for filing FY 2019-20 Return is 31st August 2020".**

2. **GSTN is implementing the procedure prescribed by CBIC for registration vide circular number 20/6/11/2020-GST dated 17.07.2020. Status of pending applications will be updated on 21.07.2020"**

3. **Introduction of new FORM GSTR 2B which like the GSTR 2A will have details of purchases of the company or business with added information on input tax credits. GSTR-2B referred as auto-drafted ITC statement to provide advice on credit that can be availed, credit to be reversed etc.**



4. **Reconciliation/ Matching tools: New features likely to be added in the new improved version of the existing return system include matching tool for comparison of GSTR 2A with purchase register, communication channel between buyer and seller.**

5. **CHANGES IN GSTR 1**

- **Delinking of Invoice and Credit and Debit Notes: Once this change is implemented on GST portal, you would no longer need to provide invoice number as a reference in every debit or credit note.**
- **Additional data fields for CDN: Following additional Data Fields will be provided for Debit and Credit Notes**
  - **Place of Supply**
  - **Reverse Charge**
  - **Invoice type (B2B, DE, SEWP, B2CL etc.)**
- **Modification in GSTR 1: Amendments in GSTR-1 will be tagged with original invoices to ensure there are no double accounting entries.**
- **Adding of Month to Amended Invoices: Status of 'amendment in the invoice' will be reflected along with the month in which the amendment was made earlier it was not showing it's month of amendment.**

6. **CHANGES IN GSTR 2A**

- **Delinking of Invoice and Debit and Credit Notes: This will mean with delinking in GSTR1, when purchase invoices are populated in your GSTR2A there will no longer be one to one (or many) mapping between debit** or credit notes and invoice. Hence reconciliation by netting off credit notes against an invoice will not be possible.

- Input credit of GST paid on import of goods or services was not getting reflected anywhere in the GSTR-2A.
- Additional Info in GSTR 2A: Following additional info will be provided in GSTR 2A:
  - GSTR3B filing status
  - GSTR 1 filing period of the supplier, filing date of supplier
  - Date of cancellation of supplier
  - The period in which 'original invoice' is visible in case of amendment
  - Type of amendment
- Reduce error on part of taxpayers by improving the process of linking GSTR1 with GSTR3B and GSTR2A data with GSTR3B for flow of ITC.

7. GSTR 1 and GSTR 3B will be linked together and liability calculated in form GSTR-3B will be linked to the invoices filed in form GSTR-1 of the assesse.

8. Details in Table 8A of GSTR-9 are auto populated from the GSTR-1 filed by the supplier.

3. TOP GST JUDGEMENTS

1. TOP 10 HIGH COURT

Sl	Case	Brief Judgement
1	Subhash Joshi & another Vs Director General of GST Intelligence (DGGI) & Ors. (Madhya Pradesh High Court)) dated 03.07.2020	Having regard to position in law and the fact that no such legal right has been pointed out for the presence of an Advocate during search and seizure, the prayer to carry out the search and seizure operation in the presence of the petitioner cannot be accepted.
2	P.R. Mani Electronics Vs Union of India (Madras High Court)) dated 13.07.2020	Transitional Credit eligible only when claimed within time (Rule 117 prescribing time limit to avail transitional ITC held as intra vires Section 140 - ITC are concession and not a vested right)
3	M/s. Genpact India Pvt. Ltd., Gurgaon versus Union of India and Others- CWP-10302-2020, High Court of Punjab and Haryana)	Dept. considered Genpact as an intermediary, denied refund on export of services; P&H HC accepted Genpact's WRIT (Source Taxmann) issue are whether (i) BPO qualifies as Intermediary (ii) Section 168 of CGST Act (Power to issue instructions or directions) is constitutionally valid & (iii) HC can be directly approached in absence of Tribunal; Petitioner claims that the First Appellate Authority has illegally relied upon a Circular No. 107 dated July 18, 2019, which was withdrawn vide Circular No. 127.
4	M/S Pitambra Books Pvt. Ltd V. Union Of India & Ors.- W.P.(C) 627/2020, High Court of Delhi	Delhi HC directs Dept. to process manual refund application spread over 2 FYs within 3 working days (Taxmann) CBIC vide Circular No.135/05/2020 - GST dated 31 March 2020 has removed the impugned restriction and allowed filing of a single refund application covering tax periods of two different financial years.
5	Bansal sales corporation vs union of India trough secretary ministry of finance and Ors (W.P. (C) 4409/2020 & CM APPL.15926/2020, DELHI HIGH COURT)	GST Authorities that no coercive steps shall be taken for recovery from the petitioner without following the adjudication process u/s 73 / 74 of CGST Act. DELHI HC DECISION: No coercive steps shall be taken for recovery of the said demand without following the adjudication process.
6	M/s. Samsonite South Asia Pvt. Ltd. Vs Union of India & Ors. (Delhi High Court)) Dated 20.07.2020	The Court has allowed Samsonite to pay the principle profiteered amount if Rs 21.81 crore in six equated monthly installments the consumer welfare funds of Centre and states.
7	M/s Sapphire Foods India Private Limited, Gujarat HC	Gujarat High Court restrains NAA and DGAP from investigating products other than those complained. In the matter of Sapphire Foods India Private Limited, a franchise of Yum Brands, the HC granted ad-interim relief in the anti-profiteering proceedings. Taking cognizance of the petitioner's submissions, the High Court directed the NAA and DGAP to limit the investigations only to the products for which profiteering was alleged.
8	M/s Jian International vs Commissioner of Delhi Goods & Service Tax (W.P. (C) 4205/2020, High court of Delhi	Dept. has no right to point out any deficiency in refund application after 15 days (after lapse of prescribed time limit) Refund application dated 4-11-2019 was not processed till date. Neither acknowledgment nor deficiency memo has been issued within time line of 15 days. Hence, refund application would be presumed to be complete in all respects as per Rule 89 of CGST Rules. The dept. has lost the right to point out any deficiency in refund application and is directed by Delhi HC to pay refund amt. with interest to petitioner within 2 weeks.
9	Hero Motocorp Ltd. Vs Union of India, W.P. (C) No. 505/2020 (Delhi High Court)	Plea of promissory estoppel cannot be enforced against an act done in accordance with the statutory provisions of law - the petitioner does not have any vested right to be entitled to budgetary support. Delhi HC held that Rationale of providing support to extent of Central Government's

		share of the CGST/IGST is based on reasoning which cannot be questioned by petitioner. The plea of promissory estoppel cannot be enforced against an act done in accordance with the statutory provisions of law.
10	VKC Footsteps India Pvt. Ltd. vs. Union of India & 2 other(s)-R/SPECIAL Civil Application No. 2792 of 2019, High Court of Gujarat	Denial of refund on 'Input Services' under Inverted Duty Structure Scheme is ultravires to Section 54 (3). As per Section 54(3), registered person may claim refund of 'any unutilised input tax'. Hence, by way of Rule 89(5) such claim of the refund cannot be restricted only to 'input' excluding the 'input services' from the purview of 'Input tax credit'. On perusal of definitions under Section 2, it can be inferred that 'input' and 'input service' both are part of 'input tax' and 'input tax credit'.

2. AAR DECISION

Sl	Case	Brief Judgement
1	Vikram Traders Advance Ruling No. KAR ADRG 08/2020) (GST AAR Karnataka)	AAR liable for rejection as issue is pending before Hon'ble SC
2	Smt. Anju Parakh, [2020] 116 taxmann.com 157 (AAR - CHHATTISGARH)	GST applicability on Medical Services with regard to providing vaccination from clinic
3	Fom Aluminium Machines Pvt. Ltd. (Advance Ruling No. KAR ADRG 09/2020)) (GST AAR Karnataka)	No RCM on Export of service and The IGST paid on clearance of imported goods by the applicant is available for ITC to the applicant.
4	Andhra Pradesh State Road Transport Corporation (Andra Pradesh AAR), AAR No. 09/AP/GST/2020)	Renting the Non-Air conditioned buses under the name & style M/s Andhra Pradesh State Road Transport Services for the occasions of marriages, functions etc. is rental services and chargeable to GST @ 18%
5	Springfields (India) Distilleries) AAR –GOA (GOA/GAAR/1 of 2020-21/531)	Hand Sanitizers manufactured by the applicant are of the category of Alcohal based hand sanitizers and are classifiable under heading 3808 of HSN to which rate of GST applicable is 18%. Note: Press Release issued on 15.07.2020 also clarify sanitizers in the category of disinfectants like soaps, anti-bacterial liquids, etc. and therefore holds that it shall attract the rate of 18%.
6	High Tech Refrigeration & Air conditioning Industries (GOA/GAAR/5 of 2019-20/530) (GST AAR Goa)	POS in 'Bill to Ship to' cases shall be the location of person giving direction for shipment. GST : Supply of goods made by applicant from Goa on behalf of a third party registered outside Goa to a place in Goa, has to be taxed as inter-State supply of goods under section 10(1)(b)
7	Ushabala Chits (P.) Ltd., In re - [2020] 117 taxmann.com 827, (GST AAR - ANDHRA PRADESH)	Interest / penalty charged by a Chit Company from its member for delay in payment of Chit amount taxable at 12%
8	Leprosy Mission Trust India, Order No. 01/WBAAR/2020-21 (GST AAR West Bengal)	No GST on imparting education via Govt approved vocational courses. The applicant's services to the students, faculty and staff with respect to the skill development courses for diesel mechanic, welder and sewing technology are exempt under Entry 66 (a) of Notification 1212017 - Central Tax (Rate) dated 28.06.2017 as amended time to time. Exemptions under entry 64 or 71 of the above notification are not applicable. This Ruling is valid subject declared void under Section to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.

9	IZ-Kartex named after P G Korobkov Ltd, Advance Rulings No. 04/WBAAR/2020-21 (GST AAR West Bengal)	Presence of staff and supplies at the site over a prolonged period indicates sufficient degree of permanence to constitute as fixed establishment. (Site where employees are deputed for machine maintenance qualifies as fixed establishment) The Authority held that presence of the employees, their spares and consumable at the sites during the period of contract to ensure supervision and maintenance/repairs indicates sufficient degree of permanence of the human and technical resources at the sites. Such location shall be deemed to be a fixed establishment and thereby the location of the supplier of services.
10	Pulluri Mining & Logistics (P.) Ltd., In re - [2020] 117 taxmann.com 917 (AAR - ANDHRA PRADESH)	Cost of HSD Oil issued free of cost by service recipient includible in supply value. HSD Oil issued free of cost by the service recipient to the applicant would form part of value of supply of service by the applicant as per Section 15(2) (b) of the CGST Act, 2017. In the given case, the contractual liability to provide HSD oil rests upon the recipient. As the supplier is not liable to incur this expenditure therefore addition u/s 15(2) (b) would not be required. The CBIC vide Circular No.47 dated 8-6-2018 clarified that the value of moulds and dies provided by OEM to component manufacturer on FOC basis shall not be required to be added in the value of manufactured components as manufacturer was not liable to incur the cost of moulds / dies.

3. AAAR/NAPA DECISION

Sl	Case	Brief Judgement
1	Deputy Conservator of Forests, Advance Rulings No. AR/AAAR/Appeal-15/2019-20 (GST AAAR Karnataka)) dated 03.03.2020	AAAR Is Not Empowered To Allow The Appeal After 60 Days From Original Order Date. Applicant filed an appeal with a delay of one day after expiry of grace period of 30 days against ruling of AAR.
2	Safset Agencies Pvt Ltd., Advance Ruling Order No. MAH/AAAR/SS-RJ/08/2019-20 (GST AAAR Maharashtra	Margin scheme under Rule 32(5) is applicable to antiques and paintings brought from art collectors: Maharashtra AAAR Further, the goods option cannot be denied because of the increase in value of second-hand goods with passage of time. Appellate Authority observed that the classification of goods cannot affect the applicability of Rule 32(5) of the CGST Rules, 2017. When the words of a statute are unambiguous and only one reasonable meaning can be given to it, then, the Courts are bound to give that meaning. Since all the conditions of Rule 32(5) of CGST Rules, 2017 are fulfilled, the rule can be applied to paintings, antique jewelleries.
3	Assistant Commissioner of State Tax Vs N. Rai Delights LLP (NAA) (Case No. 19/2020)	NAA found 'Subway Franchisee' guilty of Profiteering. NAA confirms profiteering against Restaurant provider (a franchisee of Subway Systems India Pvt Ltd) to the tune of Rs. 7.53 Lakh. NAA rejected the contention of respondent that his costs had increased on the intervening night of 15.11.2017 when the rate reduction had happened which had forced him to increase his prices exactly equal or more then the reduction in the rate of tax. Such an uncanny coincidence is unheard off.

4. TOP GST NEWS

1. **Statistical Report on Completion of 3 years of GST by GSTN**

   Registration Trend (Active Taxpayers Net of Cancellations) as in June 2020 1,23,11,104 (No's).

2. **GITA (GST Interactive Technical Assistant) – GSTN launched its Chatbot GITA**
   - **https://selfservice.gstsystem.in/**
   - **GST Grievance Portal / Help Desk revamped**
   - **GITA is loaded with pre-drafted responses to the queries asked by taxpayers on common topics, such as-Payment, E-way bill, Registration, Refunds and Returns etc.**
   - **The Chatbot works on Artificial Intelligence (AI) based technology. 24x7 facility is available on GST portal for mobile users too.**
   - **10 New languages of Interaction added other than English & Hindi: Assamese, Bengali, Gujarati, Kannada, Malayalam, Marathi, Odiya, Punjabi, Tamil and Telugu.**

3. **'Retrospective amendment' in GST law: Companies file writ petition in Delhi High Court - The companies claim the government amended the law prohibiting companies to avail tax credit if they had "forgotten" about it only after few companies started claiming it and even approached the courts. Many companies had claimed that when the new tax regime was introduced in July, 2017, they forgot to claim the transitional credit. (Economic Times)**

4. **Government has extended relief to the gems and jewellery sector by relaxing the requirement of re- import of cut and polished diamonds, which have been sent abroad for certification and grading, by three months. (Source CBIC Twitter) (13.07.2020)**

5. **Exporters facing GST refund issues as govt makes invoice matching compulsory for input tax credit. (Economic Times) (15.07.2020)**

6. **CBIC & CBDT sign MoU to facilitate smoother bilateral exchange of data. (Source: www.pib.gov.in) (21.07.2020)**

7. **DGGI busts racket for tax evasion worth more than Rs 72 crore of clandestine clearance of cigarettes (www.pib.gov.in) (22.07.2020)**

8. **CBIC vide Instruction No. 14/2020-Customs dt 21 July 2020, has taken an initiative to institute a facility of "crowed sourcing of suggestions" for review of custom duty exemption notifications, customs laws and procedures. (Suggestions to be submitted by 21 August, 2020) (Source CBIC) (22.07.2020)**

9. **GSTR 4 made available in GST Portal for FY 2018-19 (22.07.2020)**

10. **GST collections in India below potential, multiple rates along with exemptions, implementation challenges have affected collections - design flaw one of the main reason. FY 18-19 GST collections were 5.8% of GDP against potential of 8.2%: International Monetary Fund (IMF news) (22.07.2020)**

11. **Govt dumps new GST return system; to continue with modified version of existing one (Business Today). (23.07.2020). Amendment in Export policy of personal protection equipment/mask vide Notification No 20 dated 21st July 2020 issued by department of commerce (23.07.2020)**

12. **Tax mop up in Q1 'very encouraging', shows economic recovery: Finance Secretary Ajay Bhushan Pandey (Business Standard) (23.07.2020)**

13. **Income Tax Portal showing GSTR2A data (Based on Suppliers GSTR-1) under e-campaign tab of Compliance Portal.**

14. GST e-invoicing for businesses with Rs 500-cr turnover (earlier it is 100 Cr) from October 1, 2020. (Source Economic Times) (23.07.2020)
15. Centre releases Rs 13,806 Cr GST compensation to states for March, FY20 total at Rs 1.65 lakh Cr (Source Economic Times) (27.07.2020)

16. GST intelligence books 3 firms for evading Rs 600 cr tax - The Directorate General of GST Intelligence (DGGI) has filed a case against Fortune Graphics Ltd, Reema Polychem, and Ganpati Enterprises for evading taxes worth over Rs 600 crore. (Source Economic Times) (27.07.2020)

17. GST: Kerala Govt. issues Guidelines to file periodic Return in GSTR-3B to avoid Incorrect Disclosure of ITC - Important point of circular
    - Errors of wrongly reporting or not reporting ineligible ITC as well as reversal of ITC in the returns filed
        1. For the FY 18-19 to report it in the annual return to be filed in form GSTR-9.
        2. For the F.Y. 19-20 have to report it in return GSTR-3B for the period from April to September 2020.
    - Errors of wrongly reporting or not reporting ineligible ITC as well as the reversal of ITC in any returns filed for the return periods from April 2020 shall report it in subsequent GSTR 3B to be filed by giving net effect in that subsequent return.

Circular (https://keralataxes.gov.in/wp-content/uploads/2020/01/Circular-No.-6-2020-22.pdf)

18. National Anti-Profiteering Authority in GST is inviting applications from Advocates / law firms to represent before courts & tribunals. (Last date for application is 7th Aug 20)

19. GST fraud: Revenue dept. plans stern action against 1,417 exporters who claimed refund but are untraceable (Source Financial Express)

20. CBIC notification about e-invoice schema, mandatory e-invoicing to be released by next week (Source TOI)

21. Praja Arogya Vedika (PAV) has appealed to Union Finance Minister to exempt all COVID-19 related equipment/products, from GST. (Source- The Hindu)

22. Union Finance Secretary said that the government is in no position to pay the GST share of States as per the current revenue sharing formula. (Sources -The Hindu) (29.07.2020)

23. Amendment in the Export Policy of Personal Protection Equipment / Masks vide Notification No 21/2015-20 dated 28th July 2020 (Make the further amendment in the last Notification No 20 issued on 21st July'20)

24. Amendment in Import Policy of items under EXIM Code 8528 72 of chapter 85 of ITC (HS), 2017, Schedule I (Import Policy)
    a. Effect of the Notification – Import policy of Colour television sets under HS Code 8528 7211 to 8528 7219 is amended from free to Restricted.

25. Circular No 34/2020 Customs dated 30th July'20 - 2nd phase of All India roll-out of Faceless Assessment.

26. Auto-calculation of tax liability in GSTR-3B on the basis of GSTR-1 could be implemented in August 2020. (Source- twitter)

27. GSTR-6A (draft' Statement of Inward Supplies for a Receiver Taxpayer) would be available for download on GST portal. Delinking of Debit credit note with invoice will also be done in GSTR6 save and similarly GSTR 6A fetch data will also no longer have the invoice reference. (Source- twitter)

5. Practical Problem and Solution covered in July 2020 (Recording available in Edukating Portal)

Total 23 Practical Problems with Solution has been covered in July 2020 with members on daily basis. Top 9 Questions with brief solutions are presented as under (For detail solution and recording please visit to Edukating GST Portal)

S.No	Practical Problem	Brief Solution
1	Export of goods on Bill to Foreign Party with Ship to in India.	This transaction is not an export transaction as goods does not physically move out of India. This is a transaction of "Bill to Ship to Model" and place of supply here is the principal place of business of M/s Mitashi & Co. which is Singapore and IGST will be charged on it. However there is no refund is granted as it is not export of goods.
2	Supply of Used vehicles by Government	Supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Government departments are taxable under GST. If sale made to registered party GST is payable by recipient under RCM otherwise the government department is liable to pay GST under forward charge subject to sec 22/24 of CGST Act.
3	Invoice disclosure in GSTR 3B	Goods can be moved without invoice on the basis of deliver challan and because of Concern raised by customer, Supplier can issue Credit note / Amendment to the nullify the existing transaction. Further new Tax Invoice will be issued and report in GSTR-1. Penalty may not be imposed by Department as it is revenue neutral situation and credit note was also issued as per time limit. Interest may be levied.
4	Sub-contracting of GTA– whether GTA?	Sub-contracting of GTA service can not be treated as service of GTA as multiple consignment note cannot be issued for same movement of goods. It will be treated as exempt service vide entry 22 of NN 12/2017 by subcontractor to the main contractor.
5	Reversal of ITC when outward supply covered under RCM	Supply on which the recipient is liable to pay tax under RCM is exempt supply as per sec 17(2) & (3) and ITC for the input and input services attributable to such supply cannot be availed
6	Gift distribution & Reversal of ITC u/s 17(5)(h)	Where the activity or transaction of which ITC is blocked as per Sec 17(5) of CGST Act however also fall within the scope of "supply" by virtue of Schedule I of CGST Act, then supplier would be eligible to avail of the ITC and in other word we can say that it is not in the block category
7	Payment by book entry & implication on ITC	Amount paid for any Capital goods, Input or Input services in any mode other than money is termed as payment and ITC of the same shall not be disallowed under second proviso to section 16(2) of GST Act
8	Sale of Old Motor Vehicle by Company	In case of sale of OLD Motor Vehicle the Company will pay the GST only on Margin i.e. Sales Proceed minus written down value (depreciated value). In case the margin is in negative then there is no GST on sale of Motor vehicle. Further rate is also reduced to 12% or 18% depends upon the capacity/length of the motor vehicle. However the NN 8/2018 (i.e tax on margin method) will not be available if supplier has taken the ITC of GST, VAT, Service tax etc on such motor vehicle
9	Availability of ITC on hiring of cab for transportation of employees	ITC on hiring of Motor vehicle for transportation of employees is available if it is obligatory for an employer to provide to its employees under any law for the time being in force otherwise it is in the block category and ITC not allowed.

6. GST Compliance Calendar having due dates in August 2020

Type of Return	Period	Original Due Date	Extended/ Conditional Date
GSTR 1			
Monthly GSTR 1	June 2020	11 July 2020	No Late Fees if filled till 5th August 2020
Monthly GSTR 1	July 2020	11 August 2020	No Extension
Quarterly GSTR 1	April to June'2020	31st July'2020	No Late Fees if filled till 3rd August 2020
GSTR 3B			
Aggregate Turnover in Preceding FY more than Rs 5 Cr	July 2020	20th August 2020	***Late Fees For GSTR 3B having NIL Tax Liability*** i) No Late Fees if filled till 30th Sep'20 ii) If filled after 30th Sep'20 then late fees of Rs 20 per day from 21st Aug to date of Filling ***Late Fees For GSTR 3B having Tax Liability*** i) No Late Fees if filled till 20th Aug'20 ii) Rs 500 Late Fees if filled between 21st Aug'20 to 30th Sep'20 iii) If filled after 30th Sep'20 then Rs 50 per day from 21st Aug to date of Filling ***Interest For GSTR 3B having Tax Liability*** i) No Interest till 20th August'20 ii) 18% P.A. from 21st August'20 till the date of actual deposition
Aggregate Turnover in Preceding FY Upto Rs 5 Cr – Category I State CG, MP, Gujarat, Maharstra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the UT of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	July 2020	22nd August 20	***Late Fees For GSTR 3B having NIL Tax Liability*** i) No Late Fees if filled till 30th Sep'20 ii) If filled after 30th Sep'20 then Rs 20 per day from 23rd Aug to date of Filling ***Late Fees For GSTR 3B having Tax Liability*** i) No Late Fees if filled till 27th Sep'20 ii) Rs 500 Late Fees if filled between 28th Sep'20 to 30th Sep'20 iii) If filled after 30th Sep'20 then Rs 50 per day from 23rd Aug to date of Filling ***Interest For GSTR 3B having Tax Liability*** i) No Interest till 27th Sep'20 ii) 9% P.A. Interest between if tax deposited between 28th Sep to 30th Sep'20 iii) 18% P.A. if Tax is deposited on or after 1st Oct'20 (Important point – Number of days will be started from 1st Oct to actual

			date of tax deposition)
Aggregate Turnover in Preceding FY Upto Rs 5 Cr – Category II State HP, Punjab, Uttarakhand, Haryana, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the UT of J&K, Ladakh, Chandigarh or Delhi	July 2020	24th August 20	***Late Fees For GSTR 3B having NIL Tax Liability*** i) No Late Fees if filled till 30th Sep'20 ii) If filled after 30th Sep'20 then late fees of Rs 20 per day from 25th Aug to date of Filling ***Late Fees For GSTR 3B having Tax Liability*** i) No Late Fees if filled till 29th Sep'20 ii) Rs 500 Late Fees if filled on 30th Sep'20 iii) If filled after 30th Sep'20 then late fees of Rs 50 per day from 25rd Aug to date of Filling ***Interest For GSTR 3B having Tax Liability*** i) No Interest till 29th Sep'20 ii) 9% P.A. Interest for one day if tax deposited on 30th Sep'20 iii) 18% P.A. if Tax is deposited on or after 1st Oct'20 (Number of days from 1st Oct to actual date of tax deposition)
GSTR 4			
Composition Levy	FY 2019-20	15.07.2020	Extended till 31st August 20 vide NN 59/2020 –CT dated 13.07.2020
Others - GSTR 5, GSTR 6, GSTR 7 & GSTR 8			
Non Resident Taxable Person	March, April, May, June and July	GSTR 5	Extended till 31st August 20 vide Notification No 55/2020 – Central Tax dated 27th June 2020
Input Service Distributor		GSTR 6	
Tax Deduction at Source		GSTR 7	
Tax collection at Source		GSTR 8	

7. GST Compliance for GSTR 3B & GSTR 1 with Interest and late fees during COVID -19

AGGREGATE TURNOVER IN THE PRECEEDING FY MORE THAN RS.5 CRORE (> Rs 5 Cr)

Tax Period	Due Date of GSTR 3B (a)	Late Fees: GSTR 3B having Tax Liability – NIL	Late Fees: GSTR 3B having Tax Liability – Rs 500	Late Fees: GSTR 3B having Tax Liability – Actual	Late Fees: GSTR 3B having No Tax Liability – Nil	Late Fees: GSTR 3B having No Tax Liability – Actual	Interest: No Interest up to	Interest: 9% Interest between	Interest: 18% Interest w.e.f.
Feb-2020	20th Mar'20	If 3B filled by 24th June 2020	If 3B filled between 25th June 2020 to 30th Sep'20	3B filled on or after 1st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	If 3B filled till 30th Sep'20	From 1st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	4th Apr'20	5th Apr'20 to 24th June'20	25th June'20
Mar'20	20th Apr'20						5th May'20	6th May'20 to 24th June'20	25th June'20
Apr'20	20th May'20						4th June'20	5th June'20 to 24th June'20	25th June'20
May'20	27th June'20	Till due date i.e. column (a)	After due date till 30th Sep'20				NA	NA	28th June'20
June'20	20th July'20						NA	NA	21st July'20
July'20	20th Aug'20						NA	NA	21st Aug'20

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE (State Category I)

State Category I:- CG, MP, Gujarat, Maharstra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the UT of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Tax Period	Due Date (a)	Late Fees: GSTR 3B having Tax Liability – NIL	Late Fees: GSTR 3B having Tax Liability – Rs 500	Late Fees: GSTR 3B having Tax Liability – Actual	Late Fees: GSTR 3B – No Tax Liability – Nil	Late Fees: GSTR 3B – No Tax Liability – Actual	Interest: No Interest up to	Interest: 9% Interest between	Interest: 18% Interest w.e.f.
Feb-2020	22nd March'20	30th June20	3B filled till 30th Sep'20	3B filled From 1st Oct'20 Late fees after due date(i.e. column a) to till the date of filling 3B	3B filled Till 30th Sep'20	3B filled From 1st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	30th June, 20	After the date specified in previous column but deposited till 30th Sep'20	From 1st Oct'20 to till deposit of tax
Mar'20	22nd April'20	3rd July, 20					3rd July, 20		
Apr'20	22nd May'20	6th July, 20					6th July, 20		
May'20	12th July'20	12th Sep'20					12th Sept'20		
June'20	22nd July'20	23rd Sep'20					23rd Sept'20		
July'20	22nd Aug'20	27th Sep'20					27th Sept'20		

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE (State Category II)

State Category II:- HP, Punjab, Uttarakhand, Haryana, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the UT of J&K, Ladakh, Chandigarh or Delhi

<table>
<tr><th rowspan="3">Tax Period</th><th rowspan="3">Due Date (a)</th><th colspan="5">Late Fees</th><th colspan="3">Interest</th></tr>
<tr><th colspan="3">GSTR 3B having Tax Liability</th><th colspan="2">GSTR 3B – No Tax Liability</th><th rowspan="2">No Interest upto</th><th rowspan="2">9% Interest between</th><th rowspan="2">18% Interest w.e.f.</th></tr>
<tr><th>NIL</th><th>Rs 500</th><th>Actual</th><th>Nil</th><th>Actual</th></tr>
<tr><td>Feb-2020</td><td>24th March'20</td><td>30th June'20</td><td rowspan="6">3B filled till 30th Sep'20</td><td rowspan="6">3B filled From 1st Oct'20
Late fees after due date(i.e. column a) to till the date of filling 3B</td><td rowspan="6">3B filled Till 30th Sep'20</td><td rowspan="6">3B filled From 1st Oct'20
Late fees after due date(i.e. column a) to till the date of filling GSTR 3B</td><td>30th June'20</td><td rowspan="6">After the date specified in previous column but deposited till 30th Sep'20</td><td rowspan="6">From 1st Oct'20 to till deposit of tax</td></tr>
<tr><td>Mar'20</td><td>24th April'20</td><td>5th July'20</td><td>5th July'20</td></tr>
<tr><td>Apr'20</td><td>24th May'20</td><td>9th July'20</td><td>9th July'20</td></tr>
<tr><td>May'20</td><td>14th July'20</td><td>15th Sept'20</td><td>15th Sept'20</td></tr>
<tr><td>June'20</td><td>24th July'20</td><td>25th Sept'20</td><td>25th Sept'20</td></tr>
<tr><td>July'20</td><td>24th Aug'20</td><td>29th Sept'20</td><td>29th Sept'20</td></tr>
</table>

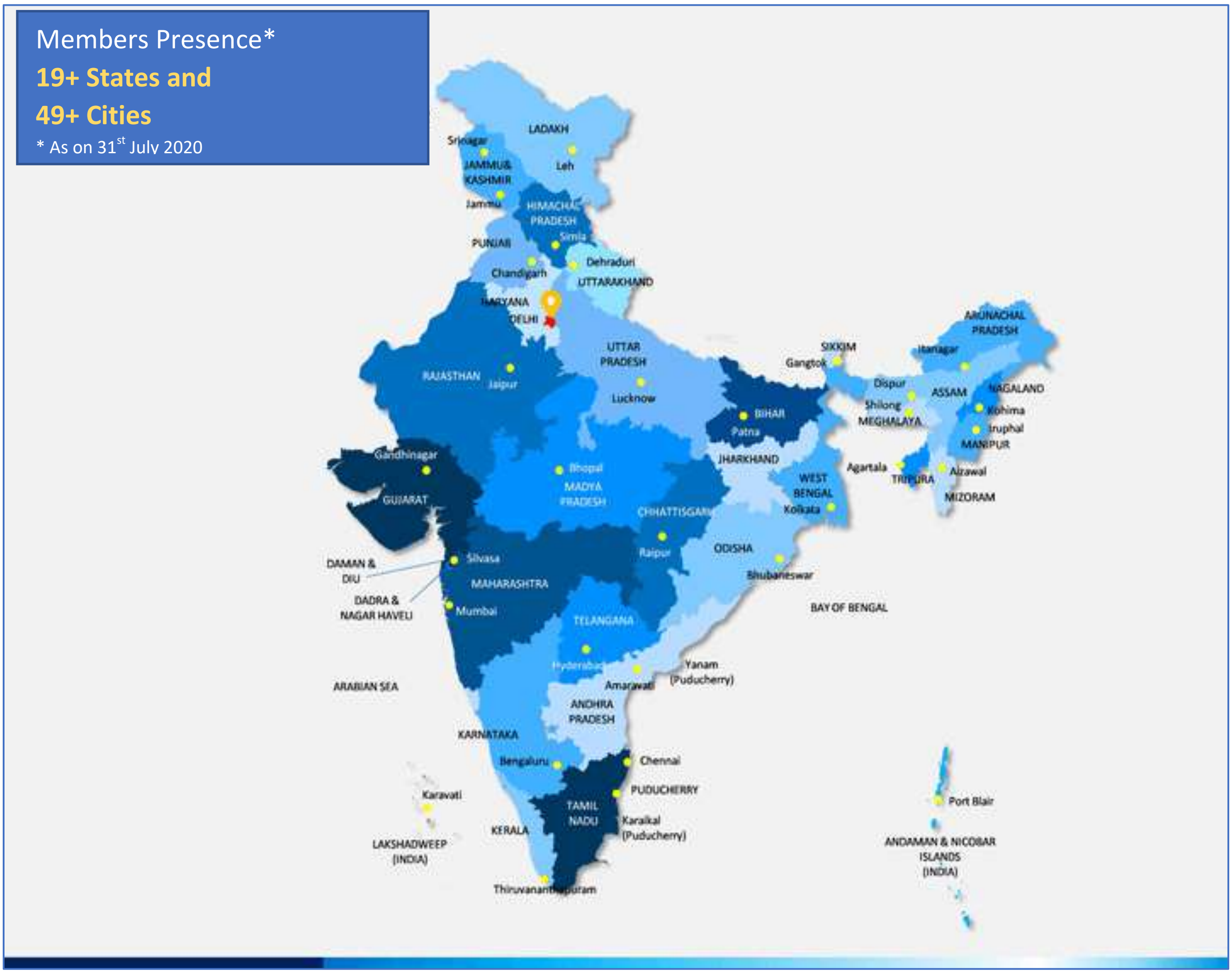
Waiver of late fees for GSTR 1

Tax Period	Due Date	Late Fees Waiver if return is furnished by
Mar'20	11th Apr'20	10th July'20
Apr'20	11th May'20	24th July'20
May'20	11th June'20	28th July'20
Jun'20	11th July'20	5th August'20
Quarter ending Mar'20	30th Apr'20	17th July'20
Quarter ending June'20	31st July'20	3rd August'20

One time Relaxation in Late fees for Non Filler of GSTR 3B

Tax Period	GST Return	Late Fees	Return furnished
July 2017 to Jan 2020	Nil Tax Liability in GSTR 3B	NIL	between 01st July, 2020 to 30th September, 2020
July 2017 to Jan 2020	Tax Liability in GSTR 3B	Rs 500	Return furnished between 01st July, 2020 to 30th September, 20

8. Edukating GST Members Network in India



9. Members feedback about Edukating GST Plan

	I have been associated with Edukaitng since last two years. Its certainly a knowldge sharing platform Edukating has provided. GST has become complex because of daily changes . In monthly class he is providing daily updats in GST which is quite useful as its given in simpler form. Daily practical problem solution is a useful tool in understanding GST in simple words. In addition participants can ask their own problems which Arun Sir is providing quick n practical answer in a simple way. I am fortunate enough that i have this chance to join his monthly class which i found a usefull tool in the complex war with GST. I wish Arun Sir a huge success in his mission of educating professionals. **Adv Padmanabh Pathak, Aurangabad, Maharastra**

	**Taking your daily updates is really worth of money,it has become my routine to check Daily Alert first.It help me to get updated with GST Law & amendments.** **Mr Pratik Sharma, Raipur, Chhatisgarh**
	**GST laws made easy to grasp including the most complicated information... cheers to the team. It is the only course that helped me in innumerable ways also the Edukating GST Annual Membership concept is new and effective way to understand the changes made in GST laws by the government.** **CA Shruti Singhal, Delhi.**

Membership Registration Form & Payment Link - https://forms.gle/hD8jSBE6rAkMoVBt6

Thanks!!

YouTube Edukating - CA Arun Chhajer