





## Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	31 <sup>st</sup> August 2020	GSTR-7	July 2020	Return for Tax Deducted at source to be filed by Tax Deductor
2.	31 <sup>st</sup> August 2020	GSTR-8	July 2020	E-Commerce operator registered under GST liable to TCS
3.	11 <sup>th</sup> August 2020	GSTR-1	July 2020	Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return
4.	31 <sup>st</sup> August 2020	GSTR-6	July 2020	Every Input Service Distributor (ISD)
5.	31 <sup>st</sup> August 2020	GSTR-5 & 5A	July 2020	Non-resident ODIAR services provider file Monthly GST Return
6.	27 <sup>th</sup> September 2020	GSTR-3B	July 2020	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: <b>Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or in the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep</b>
7.	29 <sup>th</sup> September 2020	GSTR-3B	July 2020	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: <b>Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi</b>
8.	20 <sup>th</sup> August 2020	GSTR-3B	July 2020	Taxpayers having an aggregate turnover of more INR 5 crore or more



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# GOODS AND SERVICES TAX (GST)

## Due date of GSTR-4 for FY 2019-20 is extended

CBIC vide Notification No. 59/2020 – Central Tax dated 13<sup>th</sup> July, 2020, extended the due date for furnishing the return in FORM GSTR-4 of the CGST Rules, 2017, for the financial year 2019-20 till 31<sup>st</sup> August, 2020, for

registered person those who are paying tax under section 10 of the CGST Act, 2017 or by availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated 7<sup>th</sup> March, 2019.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-59-central-tax-english-2020.pdf>

## E-Invoicing applicability

CBIC vide Notification No. 61/2020 – Central Tax dated 30<sup>th</sup> July, 2020 has notified class of registered taxpayer whose aggregate turnover exceeds INR 500 crore in a

financial year who shall prepare E-invoicing in respect of supply of goods or services or both to registered person.

E-invoicing is not applicable on taxpayers of below sector:

- Special Economic Zone (SEZ) units
- insurer or a banking company or a financial institution, including a non-banking financial company
- Goods Transport Agency
- Passenger transportation service
- Movie tickets



Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-61-central-tax-english-2020.pdf>



## Changes in Schema for E-Invoice

CBIC vide Notification No. 60/2020 – Central Tax dated 30<sup>th</sup> July, 2020 has substituted schema/ format for E-invoice:

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, previous invoice reference is optional but if required one can mention many previous invoice references.

Note 2: Field specification Number (Max length: m, n) indicates 'm' places before decimal point and 'n' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

To Read More: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-60-central-tax-english-2020.pdf;jsessionid=6701105864603FF737DA0978CBF6EE1C>

## GSTN Portal enables facility of filing GSTR-4 Annual Return for Composition Taxpayers

The Goods & Services Tax Network (GSTN) Portal has now enabled facility of filing GSTR-4 Annual Return by Composition Taxpayers.

Ques: **What is GSTR-4 (Annual Return)?**

Ans: GSTR-4 is an Annual Return which is required to be filed by Taxpayers who have opted for Composition Scheme. Such Taxpayers are required to file Annual Return under form GSTR-4 from FY: 2019-20.

Ques: **How is it different from GSTR-4 Quarterly Return?**

Ans: Form GSTR-4 Quarterly Return was applicable up to the Tax Period ending on 31st March 2019, for composition taxpayers. Earlier, For Tax Periods up to 31st March 2019, Composition Taxpayers were required to file Form GSTR-4 Quarterly Return. From 1st April

2019, Composition Taxpayers are now required to file Form CMP-08 on a quarterly basis,

Ques: **Due Date of Filing GSTR-4 (Annual Return)**

Ans: The Due Date for Filing of GSTR-4 Annual Return is 30th April 2020 as prescribed by CBIC vide Notification No.21/2019-CT dated 23rd April 20. However, CBIC had not enabled the facility to file GSTR-4 on GST Portal. Therefore, CBIC has extended the due date to file GSTR-4 to 31st August 2020 for FY: 2019-20 vide Notification No.59/2020-CT dated 13th July 2020.

**Steps to File GSTR-4 Annual Return**

Logon to GST Portal with Login Credentials, Click on Service>Returns>Annual Return>Select "FY">Search>GSTR-4>File the Annual Return.



Ques: **Is it Mandatory to File Form GSTR-4 (Annual Return)?**

Ans: Yes, it is mandatory for all composition taxpayers to file Form GSTR-4 (Annual Return).

Ques: **Can a Taxpayer file “Nil” GSTR-4 “Annual Return”?**

Ans: Nil Form GSTR-4 (Annual Return) can be filed for the Financial year if a Taxpayer has: –

- i) Not made any outward supply.
- ii) Not received any goods/services.
- iii) Have No other liability to report.

iv) Have filed all Form CMP-08 as “Nil”.

v) There is no late fee to be paid for Form GSTR-4.

**Notable Things:**

i) Form GSTR 4 can be filed only if, all applicable quarterly statements in Form CMP 08 of that financial year, have been filed.

ii) Form GSTR-4 Annual Return, once filed, can't be revised.

iii) After successfully filing, ARN will be generated and intimated through email and SMS Currently, only the online filing has been enabled on the portal. Shortly, an offline tool to file Form GSTR-4 Annual Return will also be made available.

To read more: <https://www.ascgroup.in/gstn-portal-enables-facility-of-filing-gstr-4-annual-return-for-composition-taxpayers/>

## CBIC issued instruction on removal of pendency of GST registration

CBIC vide Instruction No. 20/06/11/2020 - GST/1137 dated July 17, 2020, has decided to resume deemed approval of application of registration from 1<sup>st</sup> August, 2020.

CBIC has given such instruction due to Sub-section (10) of section 25 of the CGST Act, 2017 read with rule 9 of CGST Rules, 2017 which provides for deemed approval of the application of registration after a period of three working days, if the proper officer fails to take any action on the said application within the said period of three working days.

Strong apprehensions had been raised on the possible misuse of the deeming provision during the COVID lockdown period, where either the central / state tax offices are closed or are functioning with skeletal staff. Since the lockdown applied across all establishments

including those belonging to the Government (Central and State), during the lockdown period there being no “working days”, it had been decided that the deemed approval of the application of registration would not be granted on the portal with effect from 25th March 2020.

Accordingly, deemed approvals had been held up. However, since the lockdown is over in most of the areas and offices are open since 1st June 2020, as informed in the video conference by Member GST on 26th June 2020, deemed approvals have been granted for all those applications pending as on 30.06.2020, which had not been processed till 15th July 2020.

Further, it has been decided that GST registration application received thereafter and remain **pending as on 28<sup>th</sup> July, 2020 shall be deemed approval on 31<sup>st</sup> July, 2020** as special drive.

To read more: <https://www.ascgroup.in/cbic-to-dispose-of-pending-registration-applications-filed-during-covid-19-period/>



## GST rate on alcohol based hand sanitizers

Ministry of Finance has issued press release where they have clarified the GST rate on alcohol based hand sanitizers.

They stated that hand sanitizers attract GST at the rate of 18%. Sanitizers are disinfectants like soaps, anti-bacterial liquids, dettol etc which all attract duty standard rate of 18% under the GST regime.

It is further clarified that inputs for manufacture of hand sanitizers are chemicals packing material, input services, which also attract a GST rate of 18%. Reducing the GST rate on sanitizers



and other similar items would lead to an inverted duty structure and put the domestic manufacturers at disadvantage vis-a-vis importers. Lower GST rates help imports by making them cheaper. This is against the nation's policy on Atmanirbhar Bharat. Consumers would also eventually not benefit from the lower GST rate if domestic manufacturing suffers on account of inverted duty structure.

Source: <https://pib.gov.in/PressReleasePage.aspx?PRID=1638769>

## FAQ'S on filing of nil GSTR-1 through SMS

GSTN has issued Frequently Asked Question on filing of nil GSTR-1 through SMS on GST Portal. Some of the important questions for the understanding of the taxpayers are as under:-

**Ques: When can Form GSTR-1 be filed as Nil?**

**Ans:** Form GSTR-1 can be filed as a nil return if there are no outward supplies (including supplies on which tax is to be charged on a reverse charge basis, zero-rated supplies, and deemed exports) during the month or quarter, for which the return is being filed for.

**Ques: Who can file Nil Form GSTR-1?**

**Ans:** Nil Form GSTR-1 for a tax period can be filed, if: There are no Outward Supplies (including supplies on which tax is to be charged on reverse charge basis, zero rated supplies and deemed exports) during the month or quarter for which the return is being filed for

No Amendments is to be made to any of the supplies declared in an earlier return

No Credit or Debit Notes is to be declared / amended

No details of advances received for services is to be declared or adjusted

**Ques: Who is authorized to file Nil Form GSTR-1 through SMS, on behalf of the taxpayer?**

**Ans:** All the authorized representatives, for a particular GSTIN, are allowed to file Nil Form GSTR-1 through SMS.

**Note:**

If more than one Authorized Signatories/ Representatives have the same mobile number registered on the GST Portal, such Authorized Signatories cannot file Nil Form GSTR-1 through SMS. In such scenario, Authorized Signatory first need to update their mobile number on the GST Portal, through non-



core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN.

Any Authorized Signatory/ Representative with unique mobile number registered on the GST Portal, can file Nil Form GSTR-1 through SMS.

**Ques: Who is eligible to file Nil Form GSTR-1 through SMS?**

Ans: Any taxpayer who fulfills below conditions, are eligible to file Nil Form GSTR-1, through SMS:

Taxpayer must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN

Taxpayer must have opted for the filing frequency as either monthly or quarterly on the GST Portal.

Authorized signatory and his/ her phone number must be registered on the GST Portal.

There must not be any data in saved or submitted stage in online version of Form GSTR-1, on the GST Portal.

To read more: [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq\\_nilreturngstr1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr1.htm)

**Ques: I have saved my data/summary for a particular return period on the GST Portal. Can I file Nil Form GSTR-1 through SMS for that period?**



Ans: You cannot file Nil Form GSTR-1 through SMS, for the tax period, for which you have saved

data/summary on the GST Portal. If you have some saved data in your Form GSTR-1 on GST Portal, you need to either file your Form GSTR-1 through online mode on GST Portal or delete the saved data from the portal and then file Nil Form GSTR-1 through SMS.

**CBIC caps late fee of GSTR-3B return filing for the period July 2017 to July 2020**

CBIC vide Notification No. 57/2020 – Central Tax dated 30<sup>th</sup> June, 2020 has capped the late fee maximum of INR 500 where taxpayer has GST liability on filing GSTR-3B return. In other cases i.e. when taxpayer has nil liability then there is no late fee on filing GSTR-3B. Taxpayer can avail this benefit on filing return before 30<sup>th</sup> September, 2020 for the period from July 2017 to July 2020.

CBIC has made amendment in Notification No. 76/2018 – Central Tax dated 31<sup>st</sup> December, 2018 by inserting following proviso:

Provided that the class of registered persons mentioned in column (2) of the table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said table according to the condition mentioned in the corresponding entry in column (4) of the said table but furnishes the said return till 30<sup>th</sup>

September, 2020, the total amount of late fee payable under Section 47 of the CGST Act, 2017 shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil.

Further provided that for the taxpayers having an aggregate turnover of more than Rupees 5 crores in the preceding financial year, who fail to furnish the return in FORM GSTR 3B for the months of May, 2020 to July, 2020 by the due date but furnish the said return till 30<sup>th</sup> September, 2020, the total amount of late fee under Section 47 of the CGST Act, 2017 shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of central tax payable in the said return is nil.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-57-central-tax-english-2020.pdf>





## Court Decisions

### National Plywood Industries Ltd. Versus Union of India

**Brief:** Moratorium under Insolvency and Bankruptcy Code, 2016 started – GST authority passed assessment order imposing GST tax and penalty – Petitioner claims that GST authority has not wrongly passed assessment order as they have not taken care of moratorium.

**Held:** Petitioner was declared Corporate Debtor as per Insolvency and Bankruptcy Code, 2016 on August, 2019 by NCLT and moratorium order was passed under section 14 of IBC, 2016. Later GST authority passed assessment order imposing GST tax and penalty on November 2019. High Court observed that the aspect as to whether a pending proceeding before GST authority is a proceeding as provided in section 14(1) of IBC, 2016 has not been examined by the Commissioner of GST and consequently the implication thereof i.e. if it is a proceeding whether the order of moratorium would also cover the said proceeding, has also not been looked into.

**The order by GST authority dated November 2019 is hereby set aside and the matter is remanded back for fresh consideration by examining the aspect as to whether the order of moratorium of the National Company Law Tribunal also covers the proceeding pending before the GST authorities under the GST Act 2017**

### AAR Tamil Nadu: Automative Components Technology India (P.) Ltd.

**Brief:** Supply – Transfer of title of goods without actual delivery – applicant imported manufactured parts while the moulds retain in Thailand and are not imported in India but the ownership in the mould is transferred from the foreign supplier to the applicant and from the applicant to the Indian buyer by raising of separate invoices - The moulds will be disposed as waste in Thailand after its usage for manufacturing the requisite parts – applicant is in the view that supply in this case is outside the territorial jurisdiction of IGST Act and thereby not subject to IGST

**Held:** Authority from the documents and averments of the applicant, the transaction involved requiring the clarification by the applicant is that the title in the moulds got manufactured by the applicant are transferred to the applicant and thereupon to the applicants vendor by way of declaration and against invoice indicating the consideration for the moulds. The moulds/tools remains with the manufacturer for manufacturing the parts, i.e., the moulds are supplied free of cost to the parts manufacturer and the cost of the moulds are not amortised in the parts cost. As per Schedule II any transfer of the title in goods is a supply of goods.

**Therefore, it constitute supply of goods and GST is liable to be paid**



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