



Relaxations in the provisions of Direct and Indirect Tax Laws due to the pandemic COVID-19

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Overview of the coverage

Part # 1: Direct Tax Laws Related Amendments

Part # 2: Indirect Tax Laws Related Amendments

Part # 1: Direct Tax Laws Related Amendments

THE TAXATION AND OTHER LAWS (RELAXATION OF CERTAIN PROVISIONS) ORDINANCE, 2020 [Promulgated by the president on 31st March 2020 in exercise of the powers conferred by clause (1) of Article 123 of the Constitution.]
[As amended by Notification 35/2020]

Analysis of Sec 3(1) of the Ordinance dealing with Specified Act.

General Relaxation:

Where the time limit for completing any proceeding or passing of any order, filing an appeal, etc., under the **Specified Act**, falls between **20th March 2020 and 29th June 2020 (or a later date notified by the CG which is 31st Dec 2020 vide Notification 35/2020)**, then the time limit for completing such action is deemed to have been extended to **30th June 2020 (or a later date notified by the CG which is 31st March 2021 vide Notification 35/2020)**.

[However, certain specific time limits have been provided for certain income tax provisions. Thus, where there is a specific time limit then the action is to be completed by that date, else, the above said time limits shall be applicable.]

Further as per the 1st proviso to Sec 3(1), The CG may specify different dates for completion or compliance of different actions.

Further as per the 2nd proviso to Sec 3(1), these relaxations are not applicable to the payment of any amounts referred to in Sec 3(2).

Activities / Things / Events for which relaxations are applicable: [These relaxations are not applicable to payment of taxes / levies as they are covered U/S 3(2) of the Ordinance]

[In the following cases once the due date falls between 20th March 2020 and 29th June 2020 (or a later date notified which is 31st Dec 2020), then the due date is deemed to have been extended to 30th June 2020 (or a later date notified which is 31st March 2021).] [However, certain specific time limits have been provided for certain income tax provisions. Thus, where there is a specific time limit then the action is to be completed by that date, else, the above said time limits shall be applicable.]

Sec 3(1)(a): Relaxations relevant to the Specified Act: [These relaxations are relevant for the department]: For 'Completion of any proceeding or Passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the specified Act'.

Activities / Things / Events for which relaxations are applicable: [These relaxations are not applicable to payment of taxes / levies as they are covered U/S 3(2) of the Ordinance]

Sec 3(1)(b): Relaxations relevant to the Specified Act: [These relaxations are relevant for the assesses]: For 'Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the specified Act'.

Sec 3(1)(c)(i): Relaxations relevant to the Income Tax Act: [These relaxations are relevant for the assesses for claiming benefits U/S 54 to 54GB; or U/S 80C to 80GGC]: For 'making investment, deposit, etc, for the purposes of claiming the benefits U/S 54 to 54GB; or under any provisions of Chapter VI-A under the heading "B.- Deductions in respect of certain payments" [i.e Deductions U/S 80C to 80GGC]';

Activities / Things / Events for which relaxations are applicable: [These relaxations are not applicable to payment of taxes / levies as they are covered U/S 3(2) of the Ordinance]

Sec 3(1)(c)(ii): Relaxations relevant to the Income Tax Act: [These relaxations are relevant for units in SEZ intending to claim the benefits of Sec 10AA]

For 'beginning of manufacture or production of articles or things or providing any services referred to in section 10AA of that Act, in a case where the letter of approval, required to be issued in accordance with the provisions of the Special Economic Zones Act. 2005, has been issued on or before the 31st day of March, 2020'.

Specified Acts as per Sec 2(1)(a) of the Ordinance

Specified Act: [8 Acts are covered]:

The Wealth-tax Act, 1957; (2) The Income-tax Act, 1961; (3) The Prohibition of Benami Property Transactions Act, 1988; (4) Chapter VII of the Finance (No. 2) Act, 2004; [i.e Securities Transaction Tax]; (5) Chapter VII of the Finance Act, 2013; [i.e Commodities Transaction Tax]; (6) The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015; (7) Chapter VIII of the Finance Act, 2016; [i.e Equilisation Levy]; (8) The The Direct Tax Vivad se Vishwas Act, 2020.

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (i) of the 1st proviso to the notification 35/2020: Compliance relating to furnishing of return U/S 139:

Furnishing of return under section 139 thereof, for the assessment year commencing on the –

- 1st day of April, 2019, the end date shall be extended to the 31st day of July, 2020;**
- 1st day of April, 2020, the end date shall be extended to the 30th day of November, 2020;**

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (ii) of the 1st proviso to the notification 35/2020: Compliance relating to furnishing of E-TDS / E-TCS Returns by the office of the Government:

Delivering of statement of deduction of tax at source under sub-section (2A) of section 200 or statement of collection of tax at source under sub-section (3A) of section 206C thereof **for the month of February or March, 2020, or for the quarter ending on the 31st day of March, 2020, as the case may be, the end date shall be extended to the 15th day of July, 2020;**

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (iii) of the 1st proviso to the notification 35/2020: Compliance relating to furnishing of E-TDS / E-TCS Returns by any person other than the office of the Government:

Delivering of statement of deduction of tax at source under sub-section (3) of section 200 or statement of collection of tax at source under proviso to sub-section (3) of section 206C thereof **for the month of February or March, 2020, or for the quarter ending on the 31st day of March, 2020**, as the case may be, **the end date shall be extended to the 31st day of July, 2020;**

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (iv) of the 1st proviso to the notification 35/2020: Compliance relating to issuance of Form 16s:

Furnishing of certificate under section 203 thereof in respect of deduction or payment of tax under section 192 of that Act for the **financial year 2019-20**, the end date shall be extended **to the 15th day of August, 2020;**

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (v) of the 1st proviso to the notification 35/2020: Compliance relating to 'investment for claiming benefit U/S 54 to 54GB' or compliance relating to 'beginning of manufacturing / providing services etc., for units in SEZ where the letter of approval has been issued on or before the 31st day of March, 2020':

For claiming the benefits under 'Section 54 to 54GB referred to in item (I) of sub-clause (i) of clause (c) of sub-section (1) of section 3 of the Ordinance or sub-clause (ii) of the said clause, **the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 29th day of September, 2020 and the 30th day of September, 2020 respectively;**

i.e Where the time limit for compliance for Sec 54 to 54GB or Sec 10AA falls between 20th March 2020 to 29th Sep 2020, the due date is deemed to have been extended to 30th Sep 2020.

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (vi) of the 1st proviso to the notification 35/2020: Compliance relating to 'payments / investments falling U/S 80C to 80GGC'

For claiming the benefits of any provisions of Chapter VI-A under the heading "B.- Deductions in respect of certain payments" thereof, referred to in item (I) of sub-clause (i) of clause (c') of sub-section (1) of section 3 of the Ordinance, the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 30th day of July, 2020 and the 31st day of July, 2020 respectively.

i.e Where the time limit for compliance for 'Sec 80C to 80GGC' falls between 20th March 2020 to 30th July 2020, the due date is deemed to have been extended to 31st July 2020.

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

Clause (vii) of the 1st proviso to the notification 35/2020: Compliance relating to furnishing of 'Audit Report'

Furnishing of report of audit under any provision thereof for the assessment year commencing on the 1st day of April, 2020, the end date shall be extended to the 31st day of October, 2020.

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

2nd Proviso to the notification 35/2020: Even though the due date is extended for filing the return for the AY 2020-21 till 30th Nov 2020, yet interest U/S 234A shall be attracted where the short fall of tax is more than Rs One Lakh.

Provided further that the extension of the date as referred to in sub-clause (b) of clause (i) of the first proviso shall not apply to Explanation 1 to section 234A of the Income-tax Act, 1961 in cases where the amount of tax on the total income as reduced by the clauses (i) to (vi) of sub-section (1) of the said section exceeds one lakh rupees:

Specific Time limits provided w.r.t the provisions of the IT Act, 1961.

3rd Proviso to the notification 35/2020: The time limit for payment of 100% of tax [125% of tax in eligible search cases], etc, under the DT Vivad Se Vishwas Act, 2020 had been extended till 31st Dec 2020.

Provided also that where the specified Act is the Direct Tax Vivad se Vishwas Act, 2020, the 30th day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified thereunder falls for the completion or compliance of the action and the 31st day of December, 2020 shall be the end date to which the time limit for completion or compliance of such action shall stand extended.

Analysis of Sec 3(2) of the ordinance dealing with Specified Act. [Deals with payment of taxes / Levies]

Sec 3(2): Where the due date for payment of taxes / levies under the Specified Act falls between 20th March 2020 and 29th June 2020 (or a later date notified which is 31st Dec 2020) and the same had not been paid within the due date, then

- Concessional rate of interest is applicable @0.75% per month or part of the month for the period of delay; and
- No penalty / prosecution shall be attracted for the period of delay

if the same has been paid on or before 30th June 2020 (or a later date notified which is 31st March 2021).

Analysis of Sec 3(2) of the ordinance dealing with Specified Act. [Deals with payment of taxes / Levies]

How to calculate delay? The period ranging between the original due date and the date on which the amount has been paid.

What will happen if it is not paid on or before 30th June 2020 (or a later date notified which is 31st March 2021)? Then, interest is attracted at the usual rates specified in the Act without giving the benefit of this ordinance.

Analysis of Sec 4 dealing with Income Tax Act. [PM CARES FUND]

- Through Sec 4(i) of the Ordinance, Sec 10(23C)(i) is so amended to include 'PM CARES FUND' and hence, the income of such fund is exempt from income tax.
- Through Sec 4(ii) of the Ordinance, Sec 80G is so amended to include 'PM CARES FUND' in Sec 80G(2)(a)(iiia) and hence the donors can claim deduction of 100% of the donation amount without any limit.

Analysis of Sec 5 dealing with 'DT VIVAD SE VISHWAS ACT, 2020'.

- Through Sec 5(a) and 5(b) of the ordinance, Sec 3 of the 'Direct Tax Vivad Se Vishwas Act, 2020' had been so amended and hence option to pay at the normal rate of 100% of taxes [or 125% of taxes in the case of 'Eligible Search cases'] **is available till ~~30th June 2020~~ 31st Dec 2020.**
- Further, it is provided that where the taxes are paid after ~~1st July 2020~~ **31st Dec 2020** but on or before the last date, then 110% of the taxes [or 135% of taxes in the case of 'Eligible Search cases'] is to be paid for claiming the benefit of the scheme.

Note: Pl refer sec 3 of the DIRECT TAX VIVAD SE VISHWAS ACT, 2020 for other concessions in payment of taxes. [Say in the case of interest / penalty / fees disputes, the normal amount would be 25% if paid up to ~~30th June 2020~~ 31st Dec 2020 and it shall be 35% if paid on or after ~~1st July 2020~~ 1st Jan 2021 but before the last date.] [Note: The assessee needs to pay the tax / interest / penalty / fees within a period of 15 days from the date of receipt of certificate from the designated authority.]

Analysis of Sec 6 dealing with 'The CE Act, 1944; The Customs Act, 1962, The CTA, 1975, The Fin Act, 1994'.

General Rule:

Where the time limit for completing any proceeding or issuance of any order, filing an appeal, etc., under these Acts, falls between 20th March 2020 and 29th June 2020 (or a later date notified by the CG which is 31st Dec 2020), then the time limit for completing such action is deemed to have been extended to 30th June 2020 (or a later date notified by the CG which is 31st March 2021).

Further as per the 1st proviso to Sec 6(1), The CG may specify different dates for completion or compliance of different actions.

Note: Relaxations are not available U/S 6 for Sec 30; 30A; 41; 41A; 46 and 47 of the Customs Act, 1962.

Analysis of Sec 6 dealing with 'The CE Act, 1944; The Customs Act, 1962, The CTA, 1975, The Fin Act, 1994'.

[In the following cases once the due date falls between 20th March 2020 and 29th June 2020 (or a later date notified which is 29th Sep 2020), then the due date is deemed to have been extended to 30th June 2020 (or a later date notified which is 30th Sep 2020).]

Sec 6(a): Relaxations for the department: For 'Completion of any proceeding or issuance of any order, any notice, intimation, notification, sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called, under the provisions of these Acts'.

Sec 6(b): Relaxations relevant for the assesses: For 'Filing of any appeal, reply or application or furnishing of any report, document, return, statement, by whatever name called, under the provisions of these Acts'.

Note: Relaxations are not available U/S 6 for Sec 30; 30A; 41; 41A; 46 and 47 of the Customs Act, 1962.

Analysis of Sec 6 dealing with 'The CE Act, 1944; The Customs Act, 1962, The CTA, 1975, The Fin Act, 1994'.

Note: Relaxations are not available U/S 6 for Sec 30; 30A; 41; 41A; 46 and 47 of the Customs Act, 1962.

Sec 30: Delivery of arrival manifest, import manifest or import report

Sec 30A: Passenger and crew arrival manifest and passenger name record information

Sec 41: Delivery of departure manifest, export manifest or export report

Sec 41A: Passenger and crew departure manifest and passenger name record information

Sec 46: Entry of goods on importation

Sec 47: Clearance of goods for home consumption.

Analysis of Sec 7 dealing with 'SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019' [Sec 127 of the Fin (No.2) Act, 2019]

Sec 127(1) reads as under post amendment: Where the amount estimated to be payable by the declarant, as estimated by the designated committee, equals the amount declared by the declarant, then, the designated committee shall issue in electronic form, a statement, indicating the amount payable by the declarant, ~~within a period of sixty days from the date of receipt of the said declaration on or before the 31st day of May, 2020.~~

Sec 127(2) reads as under post amendment: Where the amount estimated to be payable by the declarant, as estimated by the designated committee, exceeds the amount declared by the declarant, then, the designated committee shall issue in electronic form, an estimate of the amount payable by the declarant ~~within thirty days of the date of receipt of the declaration on or before the 1st day of May, 2020.~~

Analysis of Sec 7 dealing with 'SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019' [Sec 127 of the Fin (No.2) Act, 2019]

Sec 127(3): No amendment: [Reproduced for understanding purposes]

After the issue of the estimate under sub-section (2), the designated committee shall give an opportunity of being heard to the declarant, if he so desires, before issuing the statement indicating the amount payable by the declarant:

Provided that on sufficient cause being shown by the declarant, only one adjournment may be granted by the designated committee.

Analysis of Sec 7 dealing with 'SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019' [Sec 127 of the Fin (No.2) Act, 2019]

Sec 127(4) reads as under post amendment:

After hearing the declarant, a statement in electronic form indicating the amount payable by the declarant, shall be issued ~~within a period of sixty days from the date of receipt of the declaration~~ **on or before the 31st day of May, 2020.**

Sec 127(5) reads as under post amendment: The declarant shall pay electronically through internet banking, the amount payable as indicated in the statement issued by the designated committee, ~~within a period of thirty days from the date of issue of such statement~~ **on or before the 30th day of June, 2020.**

Analysis of Sec 8 dealing with 'Amendment to the CGST Act, 2017'

A new sec 168A has been inserted in the CGST Act, 2017.

Sec 168A(1): Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with ***due to force majeure***.

Sec 168A(2): The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purposes of this section, the expression 'force majeure' means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

*Thus, through this new section 168A, the notifications relaxing the provisions of the GST Acts can be issued which cannot be completed or complied with ***due to force majeure***.*

Relaxations through Circulars

Clauses 30C and 44 of 3CD are kept abeyance till 31st March 2020

Circular 10/2020 dated 24th April 2020: [Clause 30C of Form 3CD dealing with 'reporting of GAAR transactions in 3CD' and Clause 44 of Form 3CD dealing with 'Break down of expenditure with entities regd under GST and not regd under GST' are kept in abeyance till 31st March 2021

Circular 11/2020 dated 8th May 2020: Exclusion of the extended period of stay in India on account of COVID-19 for the purposes of determining the residential status for the PY 2019-20 in respect of an individual who has come to India on a visit before 22nd March 2020.

Vide Para 3 of this Circular 11/2020, the Board has decided that for the purpose of determining the residential status under section 6 of the Act during the previous year 2019-20 in respect of an individual who has come to India on a visit before 22nd March, 2020 and:

- (a) has been unable to leave India on or before 31st March, 2020, his period of stay in India from 22nd March, 2020 to 31st March, 2020 shall not be taken into account; or
- (b) has been quarantined in India on account of Novel Corona Virus (Covid-19) on or after 1st March, 2020 and has departed on an evacuation flight on or before 31st March, 2020 or has been unable to leave India on or before 31st March, 2020, his period of stay from the beginning of his quarantine to his date of departure or 31st March, 2020, as the case may be, shall not be taken into account; or
- (c) has departed on an evacuation flight on or before 31st March, 2020, his period of stay in India from 22nd March, 2020 to his date of departure shall not be taken into account.

Relaxations through Press Releases.
[Legislative amendments are awaited]

Ministry of Finance

Reduction in rate of Tax Deduction at Source (TDS) & Tax Collection at Source (TCS)

Posted On: 13 MAY 2020 10:30PM by PIB Delhi

In order to provide more funds at the disposal of the taxpayers for dealing with the economic situation arising out of COVID-19 pandemic, the rates of Tax Deduction at Source (TDS) for the following non-salaried specified payments made to residents has been reduced by 25% for the period from 14th May, 2020 to 31st March, 2021:-

3. Therefore, TDS on the amount paid or credited during the period from 14th May, 2020 to 31st March, 2021 shall be deducted at the reduced rates specified in the table in para 1 above. Similarly, the tax on the amount received or debited during the period from 14th May, 2020 to 31st March, 2021 shall be collected at the reduced rates specified in the table in para 2 above.

4. It is further stated that there shall be no reduction in rates of TDS or TCS, where the tax is required to be deducted or collected at higher rate due to non-furnishing of PAN/Aadhaar. For example, if the tax is required to be deducted at 20% under section 206AA of the Income-tax Act due to non-furnishing of PAN/Aadhaar, it shall be deducted at the rate of 20% and not at the rate of 15%.

5. Legislative amendments in this regard shall be proposed in due course.

These reduced rates of TDS / TCS are available to some of the sections only. As it is a PRESS RELEASE, the same is not copied here.



Part # 2: Indirect Tax Laws Related Amendments

CGST Notification 59/2020 dated 13th July 2020: [The due date for filing FORM GSTR-4 for financial year 2019-2020 has been extended to 31st Aug 2020.]

Through this notification, the due date for filing Form GSTR-4 by the registered persons paying tax under the composition tax got extended to 31st Aug 2020 for the FY 2019-20. Earlier the due date was notified as 15th July 2020.

Notification 55/2020

Where, any time limit **for completion or compliance of any action, by any authority or by any person**, has been specified in, or prescribed or notified under the said Act, which falls during the period **from the 20th day of March, 2020 to the ~~29th June 2020~~ 30th Aug 2020**, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, **shall be extended upto the ~~30th June 2020~~ 31st Aug 2020, including for the purposes of—**

Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, **by any authority, commission or tribunal**, by whatever name called, under the provisions of the Acts stated above; or

filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of **time shall not be applicable** for the compliances of the provisions of the said Act, as mentioned below – **{i.e The extension is not applicable for the following}**

Notification 55/2020

But, such extension of **time shall not be applicable** for the compliances of the provisions of the said Act, as mentioned below – {i.e **The extension is not applicable for the following**}

- **Chapter IV; [Time and Value of supply provisions i.e Sec 12 to Sec 15]**
- **Sec 10(3); Sec 25; 27, 31, 37, 47, 50, 69, 90, 122, 129;**
- **Sec 39, except sub sections (3) / (4) / (5)**
- **Sec 68, in so far as e-way bill is concerned; [Since separate time limit had been specified, this general extension is not applicable.]**

and

- **Rules made under the provisions specified at clause (a) to (d) above;**

However, extension is applicable to Sec 39(3): TDS; Sec 39(4): ISD; Sec 39(5): Non Resident Taxable Person.

Notification 55/2020

But, such extension of **time shall not be applicable** for the compliances of the provisions of the said Act, as mentioned below – {i.e **The extension is not applicable for the following**}

Note: The extension is not applicable to the following.

Sec 10(3): Once the aggregate turnover exceeded the prescribed amount, then the composition scheme is not available.

Sec 25: Procedure for registration.

Sec 27: Special provisions relating to casual taxable person and non-resident taxable person

Sec 31: Tax invoice

Sec 37: Furnishing details of outward supplies

Sec 47: Late fees

Sec 50: Interest on delayed payment of tax

Sec 69: Power to arrest

Sec 90: Liability of partners of firm to pay tax

Sec 122: Penalty for certain offences.

Sec 129: Detention, seizure and release of goods and conveyances in transit.

Sec 39: Furnishing of returns.

Notifications relating to waiver of late fees for delay in filing of GSTR-3B

Notification	Particulars
57/2020 dt 30 th June 2020	Seeks to amend notification no. 52/2020-Central Tax in order to provide conditional waiver of late fees for the period from July, 2017 to July, 2020.
52/2020 dt 24 th June 2020	Seeks to provide one time amnesty by lowering/waiving of late fees for non-furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020.
32/2020 dt 3 rd April 2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.

Notifications relating to waiver of late fees for delay in filing of GSTR-1s

Notification	Particulars
53/2020 dt 24th June 2020	Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers.
33/2020 dt 3rd April 2020 [This is redundant in view of 53/2020]	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020. March 2020, April 2020 and May 2020.

Notifications relating to waiver of interest / reduction of interest


Notification	Particulars
51/2020 dt 24th June 2020	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.
31/2020 dt 3rd April 2020 [This is redundant in view of 51/2020]	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.

Other Key Notifications / Circulars

Notification / Circular	Particulars
58/2020 dt 1st July 2020	Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-1 by SMS.
48/2020 dt 19th June 2020	RPs can file through EVC in lieu of DSC up to 30 th Sep 2020.
47/2020 dt 9th June 2020	Seeks to amend Notification No. 40/2020 – Central Tax dated 05.05.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20 th day of March 2020) till the 30 th day of June.
44/2020 dt 8th June 2020	Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS.

Other Key Notifications / Circulars

Notification / Circular	Particulars
40/2020 dt 5th May 2020	Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020.
36/2020 dt 3rd April 2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
35/2020 dt 3rd April 2020	Seeks to extend due date of compliance which falls during the period from '20.03.2020 to 29.06.2020' till 30.06.2020 and to extend validity of e-way bills.
30/2020 dt 3rd April 2020	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
141/11/2020 dt 10th June 2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19.
Circular 136/06/2020 dt 3rd April 2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) – Reg



Part # 3: Annexure – Key notifications in the GST Laws relating to waiver of late fees and charging of concessional interest / waiver of interest

Part # 3A: Notifications relating to waiver of Late Fees for delay in filing of GSTR-3Bs:

Period: July 2017 to Jan 2020: [Relaxation for all tax payers]

Waiver of late fees through the provisos inserted through Notification 52/2020: {It deals with the late fees from July 2017 to Jan 2020}

In the case of tax payers where the CGST payable is **Nil**, the maximum late fees payable **for delay in filing GSTR 3B** shall be **nil** if the returns are furnished between 1st July to 30th Sep 2020 w.r.t the tax periods ranging from July 2017 to January 2020.

In other cases (i.e where the CGST is positive amount), the maximum late fees payable **for delay in filing GSTR 3B** is capped at **Rs 250/-** if the return is furnished between 1st July to 30th Sep 2020 w.r.t the tax periods ranging from July 2017 to January 2020. [Note that there shall be a parallel SGST equivalent of another Rs 250/-]

Thus, it may be noted that where the GSTR 3Bs are not filed within the period specified above, then the normal fees would be applicable and no concession shall be given in terms of the fees. {Thus, where one files GSTR-3Bs for the periods July 2017 to Jan 2020 even beyond 30th Sep 2020, then normal late fees which otherwise would have been levied would be applicable.}

Part # 3A: Notifications relating to waiver of Late Fees for delay in filing of GSTR-3Bs:

Waiver of late fees through the provisos inserted through Notification 57/2020: {It deals with the late fees from Feb 2020 to July 2020}

Reduction of late fees for delay in filing the GSTR3B where the **aggregate turnover is up to Rs 5 Crores** in the preceding financial year: [i.e They failed to file according to the due dates specified but filed by 30th Sep 2020] [Relaxation is available for Feb 2020 to July 2020]

In the case of tax payers where the CGST payable is **Nil**, the maximum late fees payable U/S 47 shall be **nil** if the returns are furnished by 30th Sep 2020.

In other cases (i.e where the CGST is positive amount), the maximum late fees payable U/S 47 of the Act is capped at **Rs 250/-** if the return is furnished by 30th Sep 2020. [Note that there shall be a parallel SGST equivalent of another Rs 250/-]

Part # 3A: Notifications relating to waiver of Late Fees for delay in filing of GSTR-3Bs:

Reduction of late fees for delay in filing the GSTR3B **where the aggregate turnover is more than Rs 5 Crores** in the preceding financial year: [i.e They failed to file according to the due dates given in the above table but filed by 30th Sep 2020]

[Relaxation is available only for May 2020, June 2020 and July 2020] [In this case, relaxation is not provided for Feb 2020, March 2020 and April 2020 as the due date for filing the GSTR-3B is extended up to 24th June 2020 for these 3 months vide notification 52/2020]

In the case of tax payers where the CGST payable is **Nil**, the maximum late fees payable U/S 47 shall be **nil** if the returns are furnished by 30th Sep 2020.

In other cases (i.e where the CGST is positive amount), the maximum late fees payable U/S 47 of the Act is capped at **Rs 250/-** if the return is furnished by 30th Sep 2020.

[Note that there shall be a parallel SGST equivalent of another Rs 250/-]

Part # 3B: Notifications relating to waiver of Late Fees for delay in filing of GSTR-1s:

Periods covered: March 2020 to June 2020 for monthly filers and Jan 2020 to June 2020 for quarterly filers:

CGST Notification 53/2020 dated 24th June 2020 later on corrected by corrigendum: [In view of relaxations by this notification, the erstwhile notification 33/2020 is redundant]

This notification seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers.

4th proviso after the amendment: Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in FORM GSTR-1 by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Part # 3B: Notifications relating to waiver of Late Fees for delay in filing of GSTR-1s:

Sl. No	Month / Quarter	Dates
(1)	(2)	(3)
1	March 2020	10 th July 2020
2	April 2020	24 th July 2020
3	May 2020	28 th July 2020
4	June 2020	5 th Aug 2020
5	Jan to March 2020	17 th July 2020
6	April to June 2020	3 rd Aug 2020

Thus, late fees shall not be attracted where the GSTR 1 is filed belatedly for the months of March 2020 to June 2020 but the same is filed on before the due dates given above. Likewise, the late fees shall not be attracted where the GSTR 1 is filed belatedly for the quarters ending on 31st March 2020 and June 2020 but the same is filed on before the due dates given above.

Part # 3C: Notifications relating to interest waiver / charging interest at concessional rate

CGST Notification 51/2020 dated 24th June 2020: This notification seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.

1st proviso was inserted in the notification 13/2017 through notification 31/2020. The said 1st proviso is substituted by notification 51/2020. As per notification 31/2020, reduced rate of interest shall be applicable if the GSTR 3B is filed by a specified date. *Through notification 51/2020, the condition of filing the GSTR 3B by the specified date is dispensed with.*

Thus, post amendment, the interest is waived for certain period and interest is attracted at 9% p.a for certain more period and interest is attracted at the usual rate of 18% p.a for the balance period.

Part # 3C: Notifications relating to interest waiver / charging interest at concessional rate

Notification 51/2020: [New]

Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Part # 3C: Notifications relating to interest waiver / charging interest at concessional rate

Sl. No	Class of registered persons	Rate of interest	Tax Period
(1)	(2)	(3)	(4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020.	Feb 2020, March 2020 and April 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	Feb 2020
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	March 2020
		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	April 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	May 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	June 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	July 2020

Part # 3C: Notifications relating to interest waiver / charging interest at concessional rate

Sl. No	Class of registered persons	Rate of interest	Tax Period
(1)	(2)	(3)	(4)
3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	Feb 2020
		Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	March 2020
		Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	April 2020
		Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	May 2020
		Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	June 2020
		Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020.	July 2020



Thank You

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