



RK Bhalla & Co. Chartered Accountants

Notifications – 3rd April 2020



CA Suraj Bhalla

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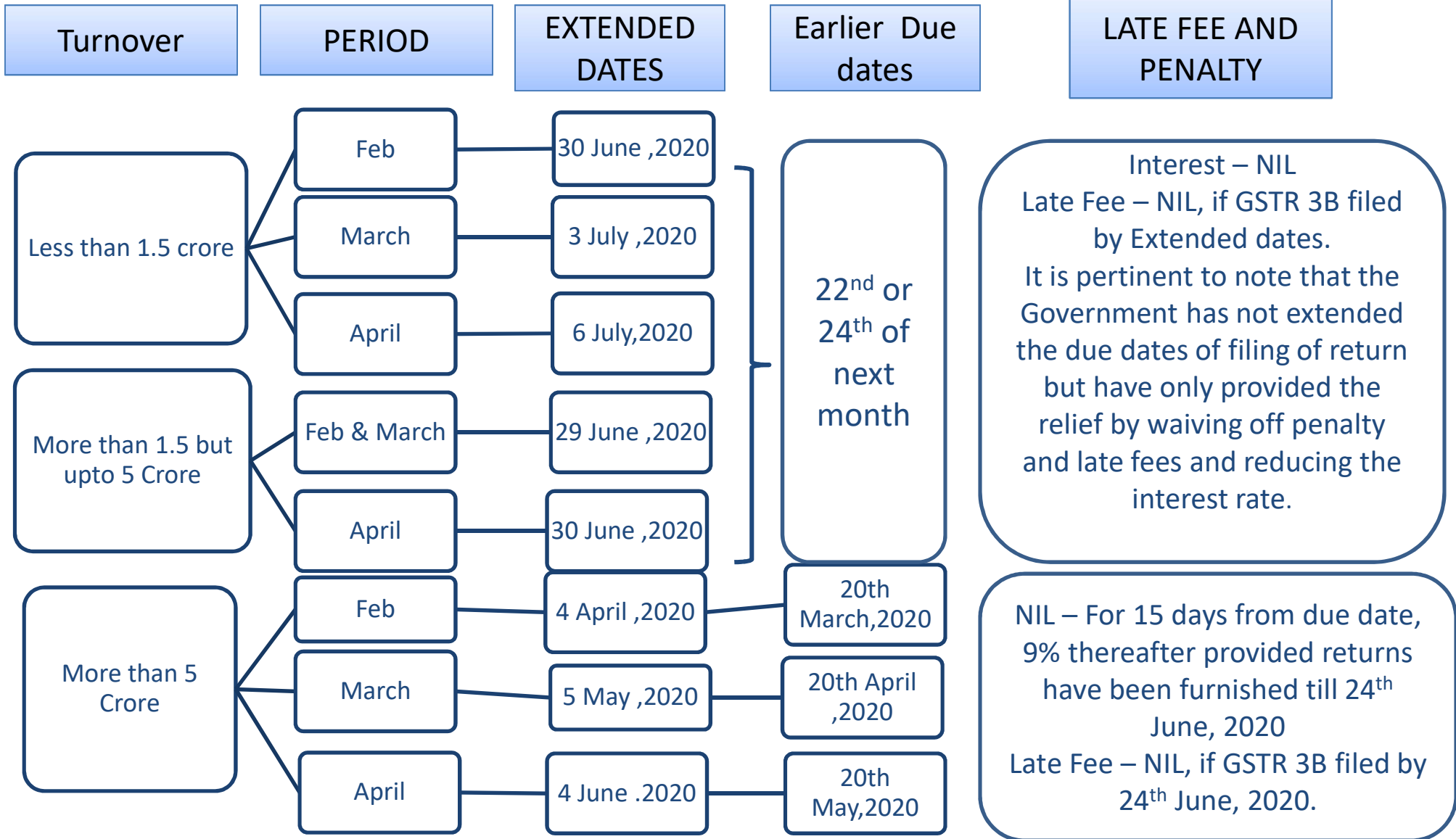


Relief in Due Dates due to COVID - 19

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GSTR-3B



GSTR-1 (Monthly)



GSTR-1 (Quarterly)

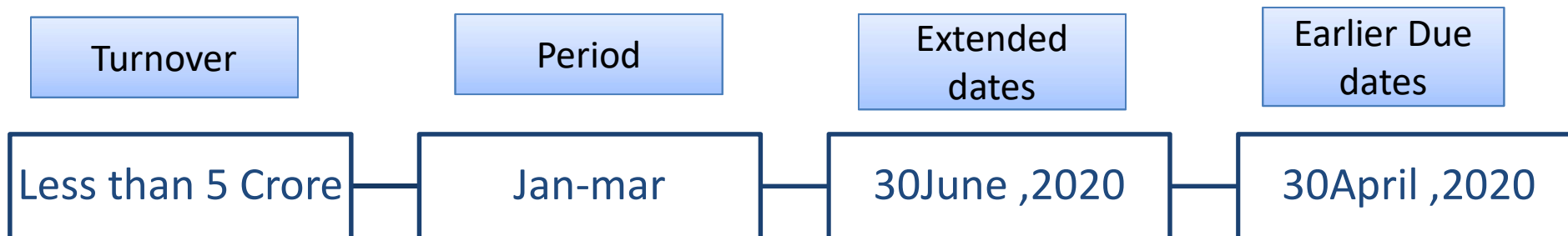


Illustration:- Calculation of interest for delayed filing of return for the month of March, 2020 as per Circular 136/6/2020 GST

S.No.	Due Date of filing of return	Date of filing of GSTR 3B	No of Days of Delay	Whether condition for reduced interest fulfilled?	Interest
1	20.04.2020	02.05.2020	11	Yes	No interest
2	20.04.2020	20.05.2020	30	Yes	Zero interest for 15 days + Interest @ 9% p.a. for 15 days
3	20.04.2020	24.06.2020	65	Yes	Zero interest for 15 days + Interest @ 9% p.a. for 50 days
4	20.04.2020	30.06.2020	71	No	Interest @ 18% p.a. for 71 days



GSTR 3B:

**Extension for May 2020 –
N/N 36/2020 CT**

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Due Date
27.06.2020

- Aggregate turnover > Rs. 5 crore in previous FY

Due Date
12.07.2020

- Aggregate turnover <= Rs. 5 crore
- States Covered – Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, TN, Telangana, Andhra Pradesh, Daman & Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Island and Lakshadweep

Due Date
14.07.2020

- Aggregate Turnover <= Rs. 5 Crores
- States Covered – HP, Punjab, Uttarakhand, Haryana, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, WB, Jharkhand, Odisha, J&K, Ladakh, Chandigarh and Delhi .



Amendment in Rule 36(4)

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- ❑ Restriction with respect to ITC i.e. 110% of eligible credit as reported by suppliers shall apply cumulatively for the months February 2020 to August 2020.

- ❑ GSTR 3B for September 2020 to be furnished after adjustment of cumulative ITC calculated for the said months.



Notification No 35/2020 – Central Tax

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Relaxations notified amid Covid - 19

- Where an E Way Bill has been generated under Rule 138 of the CGST Rules, 2017 and its period of validity expires during the period 20th March to 15th April, 2020, the validity of such e way bill shall be deemed to have been extended till 30th April 2020.
- Time limit for completion / compliance of any action (by Department or Tax payer) falling between 20th March 2020 to 29th June 2020, extended upto 30th June 2020 including for the purposes of -
 - Completion of any proceeding or passing of any order or issuance of any notice, intimation, sanction or approval by any Authority, Commission or Tribunal.
 - Filing of appeal, reply, application, furnishing of any report, statement, records by taxable person.

Non Applicability of Extension

- E-Way bill
- Time and Value of Supply
- GSTR 3B except Return of TDS deductor, input service distributor, Non resident taxable person. These person can furnish return for March 2020, April 2020 and May 2020 on or before 30.06.2020
- Registration Requirement
- Lapse of composition scheme on exceeding the turnover limit
- Provisions of casual taxable person and non resident taxable person in relation to registration
- Tax invoice
- GSTR 1
- Levy of late fees
- Interest on delayed payment of tax
- Power to arrest
- Liability of partners of firm to pay tax
- Penalty
- Detention, seizure and release of goods and conveyance in transit

S.No.	Forms	Revised Date
1	Intimation in respect of opting to pay tax under the composition scheme for the FY 2020-21 in Form GST CMP - 02	30.06.2020
2	Furnishing the statement in Form GST ITC – 03 in relation to above intimation	31.07.2020
3	Statement of payment of self assessed tax (CMP-08) for the quarter ending 31 st March 2020	07.07.2020
4	GSTR – 4 for the FY ending 31 st March 2020	15.07.2020

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THANK YOU

For any assistance, please call at 9811968321 or mail at casurajbhalla1@gmail.com
Regards, CA Suraj Bhalla