

## Synopsis of GST Notifications issued on 15th October 2020

Notification No.	Dated	Summary
74/2020-Central Tax	15-10-2020	<p><b>Due date for Quarterly Filing of GSTR-1</b></p> <p>Seeks to prescribe the due date to furnish the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, for the quarter <b>October 2020 to December 2020</b> and <b>January 2021 to March 2021</b> to <b>13-01-2021</b> and <b>13-04-2021</b> respectively.</p>
75/2020-Central Tax	15-10-2020	<p><b>Due date for Monthly Filing of GSTR-1</b></p> <p>Seeks to extends the time-limit for furnishing the details of outward supplies in FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from <b>October, 2020 to March, 2021</b> till the <b>eleventh day of the month succeeding such month</b>.</p>
76/2020-Central Tax	15-10-2020	<p><b>Due dates for Filing GSTR-3B for Oct 2020 to March 2021 Notified</b></p> <p>Seeks to specifies that the return in <b>FORM GSTR-3B</b> for each of the months from <b>October, 2020 to March, 2021</b> shall be furnished electronically through the common portal, on or before the <b>twentieth day of the month succeeding such month</b>.</p> <p>Further, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the <b>*Category-I States</b>, the return in <b>FORM GSTR-3B</b> for the months of <b>October 2020 to March 2021</b> shall be furnished electronically through the common portal, on or before the <b>22<sup>nd</sup> day of the month succeeding such month</b>.</p> <p>Also, for taxpayers whose principal place of business is in the <b>**Category-II States</b>, the return in <b>FORM GSTR-3B</b> for the months of <b>October 2020 to March 2021</b> shall be furnished electronically through the common portal, on or before the <b>24<sup>th</sup> day of the month succeeding such month</b>.</p>

77/2020-Central Tax	15-10-2020	<p><b>Filing of GSTR-9 (GST Annual Return) made Optional for Taxpayers having aggregate turnover less than 2 crores for FY 2019-20 also</b></p> <p>Seeks to amend Notification 47/2020-Central tax dated 09-10-2019 to prescribe the filing of <b>Annual Return for FY 2019-20</b> optional for taxpayers whose aggregate turnover does not exceed two Crore.</p> <p>Thus, such taxpayers shall have an option to file the Annual Return for FY 2019-20. Earlier, the option was granted for FY 2017-18 &amp; FY 2018-19 only.</p>						
78/2020-Central Tax	15-10-2020	<p><b>Change in the number of HSN digits required on tax invoice w.e.f. 01-04-2021</b></p> <p>Seeks to amend Notification 12/2017-Central Tax dated 28-06-2017 to prescribe the number of digits of HSN Code w.e.f. 01-04-2021 which shall be as follows:</p> <table border="1" data-bbox="560 892 1430 1136"> <thead> <tr> <th data-bbox="560 892 1107 1003">Taxpayers having aggregate turnover in the preceding financial year</th> <th data-bbox="1107 892 1430 1003">Number of Digits of HSN Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="560 1003 1107 1068">Up to rupees five crores</td> <td data-bbox="1107 1003 1430 1068">4</td> </tr> <tr> <td data-bbox="560 1068 1107 1136">more than rupees five crores</td> <td data-bbox="1107 1068 1430 1136">6</td> </tr> </tbody> </table> <p>It also provides that a registered person having aggregate turnover upto 5 crores in the previous FY may not mention the number of digits of HSN Code in a tax invoice issued by him for supplies made to unregistered person i.e. B2C supplies.</p> <p>Corresponding Notification No. 06/2020-Integrated Tax dated 15-10-2020 has also been issued under IGST Act, 2017</p>	Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code	Up to rupees five crores	4	more than rupees five crores	6
Taxpayers having aggregate turnover in the preceding financial year	Number of Digits of HSN Code							
Up to rupees five crores	4							
more than rupees five crores	6							
79/2020-Central Tax	15-10-2020	<p><b>Amendments in CGST Rules, 2017</b></p> <p>Seeks to bring some changes in CGST Rules, 2017 vide Central Goods and Services Tax (Twelveth Amendment) Rules, 2020.</p> <p>It also seeks to bring some changes in Forms prescribed in CGST Rules, 2017.</p> <p>For Summary of changes, kindly refer below.</p>						

**Notes**

**\*Category I States:** *Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.*

**\*\*Category II States:** *Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.*

## Summary of Changes made in CGST Rules, 2017

- ❖ In first proviso to Rule 46 which specifies that the Board on the recommendations of the Council by notification specifies the HSN code details required to be mentioned on a tax invoice, the following proviso shall be substituted:
  - the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
  - a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
  - the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:”.
- ❖ In Rule 67A, amendment have been made relating to **Nil filing of Form GST CMP-08** for a tax period, through a short messaging service using the registered mobile number which shall be verified by a registered mobile number based One Time Password facility.
- ❖ Rule 80(3) has been amended which provides that the **taxpayers having turnover upto 5 crores will continue to be exempt from the requirement of GST Audit under Section 35(5) of the CGST Act, 2017 for FY 2019-20.**
- ❖ In Rule 138E, which deals with the **restriction on furnishing of information in Part A of Form GST EWB-01** on certain grounds has come up with an additional proviso after the third proviso which states that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”
- ❖ The Rule 142(1A) provides that the proper officer shall before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the officer in Part A of FORM GST DRC-01A.  
  
Now w.e.f. this amendment the proper officer may communicate the details of any tax, interest and penalty as ascertained in Part A of FORM GST DRC-01A. Thus, it is not mandatory now for the Proper Officer to issue FORM GST DRC-01A.
- ❖ In FORM GSTR-1 in Table 12 i.e. **HSN-wise summary of outward supplies** for the column Total Value, Rate of Tax shall be substituted.

- ❖ There are some **changes made in FORM GSTR-2A** which now include the details relating ITC available on invoices relating to reverse charge and also in case of imports.
- ❖ The other **GST FORMS** which are amended are FORM GSTR-5, FORM GSTR-5A, FORM GSTR-9, FORM GSTR-9C, FORM GST RFD-01, FORM GST ASMT-16, FORM GST DRC-01, FORM GST DRC-02, FORM GST DRC-07, FORM GST DRC-08, FORM GST DRC-09, FORM GST DRC-24, FORM GST DRC-25.

**DISCLAIMER:**

*The above analysis includes general information about legal issues and developments in the law of GST in India. Such materials are for informational purposes only and may not reflect the most current legal developments. These informational materials are not intended, and must not be taken, as legal advice on any particular set of facts or circumstances. We disclaim all liability in respect to actions taken or not taken based on any or all the contents of this presentation to the fullest extent permitted by law.*