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Extension of the time limit provided under Section 31(7) of the CGST Act, 2017

The Central Government vide [Notification No. 66/2020- Central Tax dated 21st September, 2020](#) has provided that where any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the CGST Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 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 stand extended upto the 31st day of October, 2020."

[\[Notification No. 66/2020- Central Tax dated 21st September, 2020\]](#)

Conditional waiver / reduction in late fee for not furnishing FORM GSTR-4

The Central Government vide [Notification No. 67/2020- Central Tax dated 21st September, 2020](#) has conditionally waived / reduced the late fees for the registered persons who failed to furnish the return in FORM GSTR-4 as under:-

FORM GSTR- 4	Condition	Late Fee payable
For the Quarters of :- July, 2017 to March, 2019	If returns are furnished between 22.09.2020 to 31.10.2020	Maximum late fee capped at Rs. 500/- per return if there is any tax liability
		NIL' late fee if there is no tax liability

[\[Notification No. 67/2020- Central Tax dated 21st September, 2020\]](#)

Conditional waiver / reduction in late fee for not furnishing FORM GSTR-10

The Central Government vide [Notification No. 68/2020- Central Tax dated 21st September, 2020](#) has conditionally waived / reduced the late fees for the registered persons who failed to furnish the return in FORM GSTR-10 within due date as under:-

FORM	Condition	Late Fee payable
FORM GSTR- 10	If return is furnished between 22.09.2020 to 31.12.2020	Maximum late fee capped at Rs. 500/-

[\[Notification No. 68/2020- Central Tax dated 21st September, 2020\]](#)

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Shifting of navigation of “Comparison of liability declared and ITC claimed” from the Returns Dashboard to Services dropdown

- The functionality “**Comparison of liability declared and ITC claimed**” has been removed from Return Dashboard. It has now been made available on the main page, under the ‘**Services**’ tab, ‘**Return**’ sub-tab as “**Tax liabilities and ITC comparison**”, to make it more user friendly and for ease of access by the taxpayers.
- The aforementioned functionality can now be accessed as per the following navigation(Post-login):
Home > Services > Returns > Tax liabilities and ITC comparison

[\[Source:gst.gov.in\]](#)

Using Matching Offline Tool to compare ITC auto drafted in Form GSTR-2B with Purchase Register

- An offline tool has been made available to the taxpayers **to match Input Tax Credit (ITC), as auto populated in their Form GSTR-2B**, with their purchase register. This tool will help the taxpayer to compare their ITC as per their Purchase Register, with the ITC as shown available in their auto drafted Form GSTR-2B and thus help them to claim correct ITC, while filing Form GSTR-3B.
- To use the Matching Offline Tool, taxpayer need to :
 - download and install the Offline tool on their system
 - download the Form GSTR-2B JSON file from the GST portal
 - prepare purchase register in the template provided with offline tool
 - Total number of documents to match should be preferably be less than 3000 in number.
- Open the tool. Following boxes are displayed on Offline tool dashboard page:
 - - GSTR-2B
 - Import Purchase Register (PR)
 - Matching Result
- Import GSTR-2B JSON file, downloaded from GST portal into the tool, by tab ‘**Open downloaded JSON file**’ and use it to view the same.
- Import the purchase register data, maintained in the template provided with offline tool, using Excel or CSV format, from Import Purchase Register (PR) tile.

- Click on '**Match**' button to match the above two details (c & d). The utility will match the table wise details based on the criteria for matching selected.

Note:

- The '**Match**' button will be enabled only if purchase register has been successfully imported into the tool
- The matching is done on the basis of GSTIN, Document type, Document number, Document date, taxable value, total tax amount and tax amounts head wise
- Post matching, user will be navigated to the '**Matching Result**' page and matching result will be summarized as Exact match, Partial match, Probable match or Unmatched.
- Once matching is complete, taxpayer can:
 - Refine matching result
 - View summary of the matching result
 - Export the matching details to CSV file
 - Download the matching result details in excel format from offline utility.
- **Important points:**
 - Profile of more than one GSTIN can be added in the offline tool for matching or to view GSTR-2B. Profile can be modified later on, if required.
 - Normal/SEZ developer/SEZ unit/casual taxpayer can use this tool. They must have valid login credentials and valid GSTIN for the period, for which they intend to view and match details of Form GSTR-2B.

[\[Source:gst.gov.in\]](http://gst.gov.in)

Delinking of Credit Note/Debit Note from invoice, while reporting them in Form GSTR 1 / GSTR 6 or filing Refund

- Ø Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6.

The taxpayers have now been provided with a facility on the GST Portal to:

- Report in their Form GSTR-1 or in Form GSTR-6, single credit note or debit note issued in respect of multiple invoices
- Choose the note supply type as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
- Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
- Debit /Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then

note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.

- Similar changes have been made while reporting amendments to credit note or debit note
- Ø Corresponding changes have also been made in refund module. Thus, while applying for refund, taxpayers can now report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number. The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.
- Ø The change has been provided while filing refund application of following types/ cases:
 - Refund for export of services with payment of tax
 - Refund on account of goods & services without payment of tax
 - Refund on account of supply of goods or services to SEZ with payment of tax
 - Refund on account of supply of goods or services to SEZ without payment of tax
 - Refund on account of Inverted duty structure

[\[Source:gst.gov.in\]](http://gst.gov.in)

Updates on e-invoicing

- Based on queries received from Trade and Industry in the recent past, the FAQs on e-invoicing were updated. [CLICK HERE](#) to access the revised FAQs (www.gstn.org.in > e-invoice > FAQs).
- Awareness and FAQ videos on e-invoicing are also made available at '[e-invoice](#)' [play list on GSTN's YouTube Channel](#). More Help videos on using the e-invoice portal, offline utilities, API testing etc. are available on [e-invoice portal](#) (<https://einvoice1.gst.gov.in> > Help > [Videos](#)).
- As clarified in the FAQs, on fulfilment of prescribed conditions, the obligation to issue e-invoice in terms of Rule 48(4) (i.e. reporting invoice details to IRP, obtaining IRN and issuing invoice with QR Code) lies with concerned taxpayer.

Further, the term "aggregate turnover in a financial year", in [Notification No. 70/2019 - Central Tax](#), dated 13th December, 2019 covers financial years since the advent of GST, i.e. from 2017-18 (July 2017 to March 2018) onwards. Hence, as a facilitation measure, all the taxpayers who were having aggregate turnover of Rs. 500 Cr. and above during said FYs (based on GSTR-3B data) were enabled by default on e-invoice portal <https://einvoice1.gst.gov.in/>.

However, if any registered person is **required to issue e-invoice** but not enabled on the portal, he/she may request for enablement on portal by filing a simple declaration at: <https://einvoice1.gst.gov.in/> > '[Registration -> e-Invoice Enablement](#)' .

- 'Verify e-invoice' Mobile app is also released for verification of authenticity of e-invoice (QR code/IRN). You can download it from [HERE](#).
- Based on inputs received from Trade and Industry and technology service providers, data validations were improved on e-invoice portal.
- The e-Commerce Operators (ECO) have also been enabled to register and test the APIs on the sandbox system.

[\[Source:gst.gov.in\]](#)

Update regarding enabling on e-invoice portal (<https://einvoice1.gst.gov.in/>)

- This is with reference to the requirement of certain taxpayers to prepare invoice in terms of Rule 48(4) of CGST Rules (*e-invoicing*).
- As a facilitation measure, all the taxpayers who were having aggregate turnover of Rs. 500 Cr. (from 2017-18 onwards) were enabled on e-invoice portal <https://einvoice1.gst.gov.in/>. The listing is based on GSTR-3B data, as available in GST System.
- One can search the status of enablement of a GSTIN on e-invoice portal: <https://einvoice1.gst.gov.in/> > Search > *e-invoice status of taxpayer*
- In case any registered person, is **required to prepare invoice** in terms of Rule 48(4) but not enabled on the portal, they may request for enablement on portal: '**Registration -> e-Invoice Enablement**'.
- In case any registered person, **who doesn't have the requirement** to prepare invoice in terms of Rule 48(4) but still enabled on the e-invoice portal, the same may be brought to the notice at support.einv.api@gov.in so that necessary action can be taken.
- For more information and help on e-invoicing, please visit: <https://einvoice1.gst.gov.in/> > Help

[\[Source:gst.gov.in\]](#)

System computed values of GSTR-1 Statement (Monthly filers), made available in Form GSTR-3B, as PDF statement on GST Portal

1. A pdf statement has been made available to taxpayers, filing monthly GSTR-1 statement, with system computed values of Table 3 of Form GSTR-3B. This PDF will be prepared on the basis of the values reported by them, in their GSTR-1 statement, for the said tax period.

Note: This facility will also be provided to quarterly GSTR-1 filers in due course of time.

2. This PDF will be available on their GSTR-3B dashboard, from tax period of August 2020 onwards, containing the information of GSTR-1 filed by them on or after 4th September 2020. This will make filing of their Form GSTR-3B easier for them.

3. This facility is provided to all taxpayers registered as a Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.

4. **Tables of Form GSTR 3B will be Auto-Drafted in pdf statement:** Following Tables of Form GSTR-3B will be auto drafted, on basis of values reported in GSTR-1 statement, for the said period:
 - 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted)
 - 3.1(b) - Outward taxable supplies (zero rated)
 - 3.1(c) - Other outward supplies (Nil rated, exempted)
 - 3.1(e) - Non-GST outward supplies
 - 3.2 - Supplies made to un-registered persons
 - 3.2 - Supplies made to composition taxable persons
 - 3.2 - Supplies made to UIN holders

5. In this, following points may be noted:
 - In case, any of the above values is negative as per GSTR-1 statement, those figures would be mentioned as Zero in the auto-drafted PDF and will not be carried forward to next period.
 - Turnover & tax are computed after taking into account credit notes, debit notes, amendments and advances, if any.
 - Only filed GSTR-1 statements are considered for auto-population of the values in Form GSTR-3B.

6. This PDF is only for assistance of taxpayers to get the auto drafted values of Table 3 of their Form GSTR 3B (as per their filed GSTR 1 statement). Taxpayers, however, are required to verify & file their Form GSTR-3B, with correct values.

[\[Source:gst.gov.in\]](http://gst.gov.in)

**Extension of due date of compliance of Anti-Profiteering measure by Authority till
30th November,2020**

The Central Government vide [Notification No. 65/2020- Central Tax dated 1st September 2020](#) has **amended** the Notification no. 35/2020-Central Tax dt. 03.04.2020 to **extend the time limit for completion or compliance** of any action, **by any authority** , under Section

171 , i.e. **Anti-profiteering measure.**, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020" **till 30th day of November, 2020.**

[\[Notification No. 65/2020- Central Tax dated 1st September, 2020\]](#)

New functionalities made available for TCS and Composition taxpayers

1.Provision to make amendment, multiple times, in Table 4 of Form GSTR-8

- Earlier, if no action was taken on TCS details, auto-populated in TDS/TCS credit form, by the supplier or if the same were rejected by them in the said form, the TCS (e-commerce operators) could amend the details only once.
- Based on requests received from stakeholders, the restriction of amending the transaction details only once, in the table 4 (i.e. amendment table) of Form GSTR-8, has now been removed.
- Thus, details of table 4 (i.e. amendment table) of Form GSTR-8, can now be amended multiple times, by e-commerce operators liable to collect tax at source under section 52, while filing their Form GSTR-8.

2.TCS facility extended to composition taxpayers

- The taxpayers under composition scheme, who are permitted to make supplies through E-Commerce Operators, e.g. Restaurant Services, will now be able to view and take necessary actions in their TDS/TCS credit received form.
- E-commerce operators would now be able to add GSTIN of such composition suppliers, in their Form GSTR-8 and file the Form.
- The amount of tax collected at source, reported by E Commerce Operators in their Form GSTR-8, will now be populated to 'TDS /TCS credit received' form of respective composition taxpayers.
- The amount so reported by e-commerce operators will now be available to respective composition taxpayers, for accepting or rejecting the same, in their 'TDS and TCS credit received' form.
 - For accepted transactions, the amount would be credited to cash ledger of composition taxpayers, after successful filing of 'TDS/ TCS Credit received' form.
 - For rejected transactions, the amount would be shown to e-commerce operators for correction.

[\[Source:gst.gov.in\]](#)

Filing Form GSTR-4 Annual Return by Composition Taxpayers on GST Portal

1. **What is Form GSTR-4 Annual Return:** - With effect from 1st April, 2019, all Composition Taxpayers are required to file Form GSTR-4 Annual Return, on annual basis, for each financial year.

2. **Who are required to file Form GSTR-4 Annual Return:** All registered taxpayers who have opted for composition scheme or were under composition scheme under GST, for any period during a financial year, starting from 01.04.2019, need to file Form GSTR-4 Annual Return, annually.
3. **Who can file NIL Form GSTR-4 Annual Return:** Nil Form GSTR-4 Annual Return can be filed for the financial year, if you have, for all applicable quarters of the year,:
 - NOT made any outward supply
 - NOT received any goods/services
 - Have NO other liability to report
 - Have filed all Form CMP-08 as Nil
4. **Due date of Filing:** The due date for filing Form GSTR-4 Annual Return is 30th of the month succeeding the financial year or as extended by Government, from time to time. For FY 2019-20, it has to be filed by 31/10/2020.
5. **Filing Form GSTR-4 Annual return:** Logon to your dashboard, click on *Services > Returns > Annual Return > Select FY > Search > GSTR 4 > FILE THE RETURN.*
6. **Some important Points:**
 - Form GSTR 4 can be filed only if, all applicable quarterly statements in Form CMP 08 of that financial year, have been filed.
 - Form GSTR-4 Annual Return, once filed, can't be revised
 - 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, offline tool to file Form GSTR-4 Annual Return will also be made available.
7. **How it is different from Form GSTR-4 Quarterly Return:** Please note that this Form GSTR-4 Annual Return is different from the Form GSTR-4 Quarterly Return, which was required to be filed on a quarterly basis.
 1. Form GSTR-4 Quarterly Return is applicable up to tax period ending on 31st March, 2019, for composition taxpayers.
 2. For tax periods till the quarter ending March, 2019, Composition Taxpayers are required to file Form GSTR-4 Quarterly Return (which is also available on the GST portal), on quarterly basis. Whereas from 01.04.2019, composition taxpayers are required to file Form GST CMP 08, on quarterly basis.

Click links below for details:

ForFAQ: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_GSTR4annual.htm

ForUM: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_GSTR4annual.htm

[\[Source:gst.gov.in\]](https://www.gst.gov.in/)

Extension of due date for filing FORM GSTR-4 for financial year 2019-2020

The Central Government vide Notification No. 64/2020- Central Tax dated 31st August, 2020 has **further extended** the due date of filing of **GSTR-4** for the year ending 31st March,2020 **till 31st October ,2020**.

[Notification No. 64/2020- Central Tax dated 31st August, 2020]

Launch of GSTR-2B for the month of July 2020

GSTR-2B is an **auto-drafted ITC statement** which will be generated for every registered person on the basis of the information furnished by his suppliers in their respective GSTR-1, 5 (non-resident taxable person) and 6 (input service distributor).

It is a static statement and will be made available for each month, on the 12th day of the succeeding month.

It is expected that **GSTR-2B** will help in reduction in time taken for preparing return, minimising errors, assist reconciliation & simplify compliance relating to filing of returns.

Key features in **GSTR-2B** which would assist taxpayers in return filing are as under:

1. It contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zones Units / Developers. This is not available with the release of GSTR-2B for the month of July and will be made available shortly.
2. A summary statement which shows all the ITC available and non-available under each section. The advisory given against each section clarifies the action to be taken by the taxpayers in their respective section of **GSTR-3B**;
3. Document level details of all invoices, credit notes, debit notes etc. is also provided both for viewing and download;

- GSTR-2B for the month of July 2020 has been made available on the common portal on trial basis.
- Since, this is the first time that the statement is being introduced, taxpayers are advised to refer to GSTR-2B for the month of July, 2020 only for feedback purposes
- All taxpayers are requested to go through their GSTR-2B for July 2020 and after comparing the same with the credit availed by them in July 2020, provide feedback (if any) on any aspect of GSTR-2B by raising a ticket on the self-service portal (<https://selfservice.gstsystem.in/>).
- All taxpayers are advised to view the detailed advisory relating to GSTR-2B on the common portal before using the statement.

Taxpayers can access their **GSTR-2B** through: Login to GST Portal > Returns Dashboard > Select Return period > **GSTR-2B**.

[Release ID: 1649520 dated 29th August 2020]

Import data in GSTR-2A

Two new tables have been inserted in GSTR-2A for displaying details of import of goods from overseas and inward supplies made from SEZ units / SEZ developers. Taxpayers can now view their bill of entries data which is received by the GST System (GSTN) from ICEGATE System (Customs). The present data upload has been done on a trial basis to give a feel of the functionality and to get feedback from the taxpayers on the same.

Currently, the system is displaying data up to 6th August, 2020. Further, taxpayers may note that system is currently does not contain import information for bill of entries filed at non-computerized ports (non-EDI ports) and imports made through courier services/post office. This will be made available shortly.

It may also be noted that amendment information made in the details of bill of entries will also be provided soon.

Taxpayers are requested that they share their feedback through raising a ticket on the self-service portal (<https://selfservice.gstsystem.in/>)

[Release ID: 1649521 dated 29th August,2020]