



GOODS AND SERVICES TAX ALERT

N. A. SHAH **BULLETIN**

June, 2020

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1. RELAXATION FOR TIME BOUND COMPLIANCES:

In view of the continuing spread of COVID-19 pandemic across the country, Government on recommendation of GST council has provided some further relaxations with respect of time bound compliances to be done by taxpayers as well as departmental officers.

Notification No.	Particulars
55/2020 – CT dtd. 27.06.2020	<ul style="list-style-type: none"> • CBIC vide Notification No. 35/2020-CT dated 03.04.2020 had provided relief to taxpayers as well as authorities by extending the time limit in respect of any compliance or action (Including time limit for passing order, issuance of notice, intimation, notification, sanction or approval) to be done during the period 20.03.2020 to 29.06.2020 till 30.06.2020. • To provide further relaxation to the taxpayers, CBIC vide Notification No. 55/2020-CT dated 27.06.2020 has extended the time limit in respect of compliances to be done between period 20.03.2020 and 30.08.2020 to 31.08.2020. • However, the above relaxation shall not apply to the following compliances / actions: <ul style="list-style-type: none"> ○ Time of supply, value of supply and related rules; ○ Lapsing of composition scheme on crossing of prescribed turnover; ○ Filing of returns (except GSTR-5, GSTR-6 and GSTR-7) ○ E-way bill provisions

56/2020 – CT dtd.
27.06.2020

- CBIC vide Notification No. 46/2020-CT dated 09.06.2020, had provided relief by extending time limit of passing order u/s 54(5) r.w. 54(7) of CGST Act in respect of refund applications against which SCN was issued for rejection and **order was due to be passed between 20.03.2020 to 29.06.2020** to the **later** of following:
 - 15 days after receipt of reply of SCN; or
 - 30.06.2020.
- CBIC vide Notification No. 56/2020-CT dated 27.06.2020, has extended the above time limit for passing of **order u/s 54(5) r.w. 54(7) of CGST Act which was due to be passed between 20.03.2020 to 30.08.2020** to the **later** of following:
 - 15 days after receipt of reply of SCN; or
 - 31.08.2020.

2. FACILITY TO FILE 'NIL' RETURN IN FORM GSTR-1 THROUGH SMS TO BE ENABLED:

In order to ensure ease of GST compliance, Ministry of Finance vide its press release dated 27.06.2020 has informed that Government has decided to roll out the **facility of SMS filing of NIL FORM GSTR-1 from 1 week of July 2020**. The move is expected to benefit over 12 lakh registered taxpayers.

GST taxpayers with 'NIL' outward supplies would not be required to log on to the GST portal and would be able to file their 'NIL' statement in Form GSTR-1 through just an SMS.

Taxpayers who wish to file Nil statement in their FORM GSTR-1 have to **send SMS to 14409 as NIL<space>R1<space>GSTIN<space>Tax period (in MMYYYY)**.

For example: NIL R1 09XXXXXXXXXXZC 042020 (for monthly return of April 2020) or NIL R1 09XXXXXXXXXXZC 062020 (for quarterly return of April-June 2020).

After this, they will get a six-digit code with validity up to 30 minutes and can confirm their Nil statement filing by sending: **CNF<space>R1<space> CODE to 14409**. On successful code validation, return will be filed and taxpayers will be receiving an Acknowledgement number through SMS.

The status confirmation of the filed statement or return application can be tracked by them on the GST Portal by logging in to their GSTIN account and navigating to Services>Returns>Track Return Status.

It may be noted that facility to file NIL monthly GSTR-3B return through SMS has already been made available since 8th June, 2020.

We are attaching herewith the relevant notifications and press release for your perusal.

We will be glad to provide any information or support you may need in this regard.

From:

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