



GOODS AND SERVICES TAX ALERT

N. A. SHAH **BULLETIN**

June 2020

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Chartered Accountants



1. FACILITY FOR FILING NIL GST RETURN (GSTR 3B) THROUGH SMS

CBIC vide its Notification no. 44/2020 – Central Tax (rate) dated 8th June, 2020 has notified 8th June, 2020 as the appointed date for enabling filing 'NIL' GST return in Form GSTR 3B through SMS.

Further, Ministry of Finance vide its Press release dated 8th June, 2020 has prescribed the procedure for filing NIL GSTR 3B through SMS.

This move is expected to benefit over 22 lakhs of registered tax payer.

Criteria for filing NIL GSTR 3B through SMS facility:

Tax payer can file Nil return in Form GSTR 3B only if:

- He has not made any Outward Supply;
- He does not have any liability under reverse charge;
- He does not avail any Input tax credit; and
- He does not have any liability (i.e. tax, interest, late fee) for that particular tax period / previous tax periods

Taxpayer must satisfy the following conditions to file 'Nil' GSTR 3B through SMS facility:

- Taxpayer must have a valid GSTIN;
- Taxpayer must be registered as Normal taxpayer / Casual taxpayer / SEZ unit / SEZ developer;
- Authorized signatory / Authorized representative must be registered along with his / her mobile number on the GST portal;
- Form GSTR 3B for all previous tax periods must have been filed;
- There should not be any pending liability of previous tax period (i.e. tax, interest or late fees);

Procedure to file 'Nil' return in Form GSTR 3B is as under:

Steps	Content of SMS to be sent to 14409	Revert received from GST portal
Step 1 – Initiate return filing	NIL <space> 3B <space> GSTIN <space> Tax period Example: NIL 3B 09XXXXXXXXXXZC 052020	123456 is the CODE for Nil filing of GSTR3B for 09XXXXXXXXXXZC for period 052020. Code validity 30 min.
Step 2 - Confirming return filing	CNF <space> 3B <space> Code Example: CNF 3B 123456	Your, 09XXXXXXXXXXZC, GSTR3B for 052020 is filed successfully and acknowledged vide ARN is AA070219000384. Please use this ARN to track the status of your return
For assistance / help required	HELP <space> 3B	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020 To confirm Nil filing: CNF 3B CODE More details www.gst.gov.in

➤ **Some clarifications:**

- If more than one authorized signatories / authorized representatives have same mobile number registered on GST portal, then such taxpayer shall not be able to file 'Nil' return in Form GSTR-3B through SMS.
In such a scenario, the taxpayer needs to first provide a unique mobile number for each Authorized signatory and then proceed with filing of 'Nil' return.
- Verification code sent for confirmation shall consists of 6 numeric digits and shall be valid only for 30 minutes.
- In case, incorrect Verification Code is provided, more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing of Nil Form GSTR-3B through SMS ONLY. You can try filing Nil Form GSTR-3B, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-3B, through online mode.
- After successful filing of 'Nil' return in Form GSTR-3B:
 - ARN shall be generated.
 - Status of Form GSTR 3B for that tax period shall be updated to 'Filed'.
 - SMS and email shall be sent to primary authorized signatory confirming the status of return filing.
- No revision of return is permitted after filing NIL GSTR 3B through SMS.

We are attaching herewith copy of relevant press release and notification for your perusal.

2. EXTENSION OF CERTAIN TIME LIMITS FOR GST COMPLIANCE VIDE NOTIFICATIONS DATED 9TH JUNE, 2020

Government has issued following 3 notifications on 9th June 2020 which seek to extend certain time limits for compliances under GST legislation:

Sr. No.	Notification No.	Particulars
1	45/2020–Central Tax dt. 9 th June 2020	<p>Originally, the Government notified special procedure for registered persons (as on 26th January 2020) of erstwhile UT of Daman and Diu and erstwhile UT of Dadra and Nagar Haveli, in order to</p> <ul style="list-style-type: none"> • pay appropriate taxes in new merged UT • transition the ITC to GSTN of new merged UT <p>This procedure was to be followed till 31st May 2020 [10/2020 – Central Tax dt. 21st March, 2020].</p> <p>Through this notification the time limit to comply with above mentioned procedure is extended till 31st July 2020.</p>
2	46/2020–Central Tax dt. 9 th June 2020	<p>In case where a notice has been issued for rejection of refund claim (in full or part) and time limit for issuance of refund order (i.e. 60 days from receipt of reply of such notice) falls during 20th March 2020 to 29th June 2020, then the time limit for issuance of such order shall be extended to later of following:</p> <ul style="list-style-type: none"> • 15 days from the receipt of the reply to such notice or • 30th June 2020.

3	47/2020–Central Tax dt. 9 th June 2020	Originally, validity of e-way bills expiring during the period 20th March, 2020 to 15th April, 2020 was extended till 30th April, 2020 [35/2020 – Central Tax dt. 3 rd April, 2020]. It was further extended to 31 st May, 2020 [40/2020 – Central Tax dtd 5 th May, 2020]. Through the current notification, a proviso has been added to Notification no. 35/2020 to extend the validity of E-way bills generated on or before 24 th March 2020 till 30th June 2020.
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We are attaching herewith copy of relevant notifications for your perusal.

We will be glad to provide any further information, clarification or elaboration you may need in this regard.

From:

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