

TAX FLASH NEWS

29 June 2020



Notification update | Period of limitation – extension of timelines

Amid the COVID-19 situation, the Central Board of Indirect and Customs (CBIC) have issued notifications to further extend the timeline for period of limitation under the GST law, Customs and under the erstwhile indirect tax statutes.

The period of limitation under GST has been extended till 31 August 2020 and under the erstwhile indirect tax laws and Customs till 30 September 2020.

1. Compliance and procedures under GST

The time limit for:

- Completion or compliance of any action, such as completion of any proceeding, passing of an order, issuance of any notice/intimation/notification, etc. by an authority, commission or tribunal by whatever name called; or
- Filing of any appeal reply or application or furnishing of any report, document, return, statement, by whatever name called, by any person, prescribed under the GST Act,

which falls between 20 March 2020 to 30 August 2020 (earlier 29 June 2020), has been extended till 31 August 2020 (earlier 30 June 2020).

[Notification no. 55/2020-Central Tax dated 27 June 2020]

2. GST Refund – time limit for issuance of the order

Cases where notice has been issued for rejection of the claim, in full or in part, and where the time limit for issuance of order for sanctioning of refund claim falls during the period from 20 March 2020 to 30 August 2020 (earlier 29 June 2020), the time limit for issuance of said order shall be

- a. 15 days after receipt of reply to the notice; or
- b. 31 August 2020 (earlier 30 June 2020)

Whichever is later.

[Notification no. 56/2020-Central Tax dated 27 June 2020]

3. Compliance and procedures under other indirect tax statutes

Sl. No.	Statute	Nature of compliances	Due dates of Compliances	Relief
1	Central Excise Act, 1944	a. Completion of any proceedings or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or	Falling during the period from 20 March 2020 to 29 September 2020 (earlier 29 June 2020)	Due dates stand extended to 30 September 2020
2	Customs Act, 1962 (except			

Sl. No.	Statute	Nature of compliances	Due dates of Compliances	Relief
	certain specified sections ¹)	b. Filing of any appeal, reply or application of furnishing of any report, document, return or statement, by whatever name called		
3	Customs Tariff Act, 1975			
4	Chapter V of the Finance Act, 1994 (Service Tax provisions)			

Our comments

In a welcome move, considering the current ongoing lockdown situation and hardship faced by the businesses, the CBIC have further extended the timelines for carrying out compliances and procedures under the indirect tax statutes.

Earlier GST council had announced reliefs in the form of waiver from late fee and interest to the small taxpayer for delayed filing of returns in GSTR-3B even for May 2020 onwards, it would have been apt had the similar waiver were also extended to large taxpayers (taxpayer having an aggregate turnover in excess of INR 5 crore).

¹ Specified sections under the Customs Act – Section 30, 30A, 41, 41A, 46 and 47

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