

# TAX FLASH NEWS

6 May 2020



## GST notification update – Due date for filing of GST Annual return for FY 2018-19 extended till 30 September 2020

With the aim to facilitate businesses during the lockdown period, Central Board of Indirect Taxes and Customs (CBIC) have issued notifications to extend the due date for filing of annual return for FY 2018-19, increased the validity period of e-way generated, and have also notified alternate mechanism to verify returns filed in GSTR-3B during the period 21 April 2020 to 30 June 2020.

### 1. Return in GSTR-3B

#### a. Authentication of Return

For GSTR-3B return, filed during the period 21 April 2020 to 30 June 2020, Companies registered under the Companies Act, 2013, shall have an option to verify their return through electronic verification code (EVC).

**[Notification no. 38/2020-Central Tax dated 5 May 2020]**

#### b. NIL return

New sub-rule 67A has been inserted in CGST Rules, to allow filing of NIL return by using short messaging services (SMS).

**[Notification no. 38/2020-Central Tax dated 5 May 2020]**

#### c. Due date for person having principal place of business in Jammu and Kashmir /Ladakh

Due date for filing of GSTR-3B return for taxpayer having principal place of business in either Jammu and Kashmir or in Ladakh is summarised as under –

State / Union Territory	Tax period	Due date for filing
Jammu and Kashmir	November 2019 to February 2020	24 March 2020
Ladakh	November 2019 to December 2019	24 March 2020
Ladakh	January 2020 to March 2020	20 May 2020

**[Notification no. 42/2020-Central Tax dated 5 May 2020]**

## **2. Validity of e-way bill**

Amid the current lockdown situation, for e-way bills expiring between 20 March 2020 to 15 April 2020, the validity period shall be deemed to have been extended till 31 May 2020. However, it is important to note that, such e-way bill should have been generated on or before 24 March 2020.

**[Notification no. 40/2020-Central Tax dated 5 May 2020]**

## **3. GST Annual return for FY 2018-19**

The due date for filing of GST annual return for the FY 2018-19 has been further extended till 30 September 2020.

**[Notification no. 41/2020-Central Tax dated 5 May 2020]**

## **4. Amendment to the notification prescribing special procedures for Corporate Debtors covered under the IBC<sup>1</sup>**

Notification no. 11/2020-Central Tax dated 21 March 2020 which prescribes for special procedures to be followed by Corporate Debtors covered under the IBC, undergoing corporate insolvency resolution process, has been amended. The gist of the amendment is as under –

- a. The prescribed special procedures shall not apply to those corporate debtors who have furnished GSTR-1 and GSTR-3B for all tax periods prior to the appointment of interim resolution professionals (IRP) or resolution professional (RP).
- b. By virtue of the special procedure prescribed, such corporate debtors are required to obtain new registration in each of the state or union territories where it was earlier registered. The registration is required to be made within 30 days from the date of appointment of the IRP/RP. However, amid the current lockdown condition, the period for obtaining such registration has been extended till 30 June 2020.

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<sup>1</sup> IBC – Insolvency and Bankruptcy Code, 2016

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