

**M/s Ashish B & Associates**

**Chartered Accountant**

B-401, Mukta Mahek, Near Aditi Hospital, 90 Feet Road,

Thakur Complex, Kandivali (East), 400101

Mobile No. 7709937987; Emailid – ashish@ashishbassociates.in

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GST council in its 43<sup>rd</sup> meeting held on 28 May 2021 took various decisions with respect to GST compliances in view of second wave of COVID-19 pandemic. To give statutory effect to such decisions, various notifications issued on 1 June 2021. Synopsis of such notifications are mentioned below: -

**A. Waiver of late fees for certain days in respect of delayed filing of GSTR-3B**

Waiver of late fees for delayed filing of GSTR-3B for March 21 to April 21 is summarised below: -

Category of Registered Person	Return Period	Period for which Late Fees has been waived
Taxpayer having an aggregate Turnover of more than Rs.5 Crore in the Preceding Financial Year	March 2021	No late fees Upto 5 May 2021
	April 2021	No late fees upto 4 June 2021
	May 2021	No late fees upto 5 July 2021
Taxpayer having an aggregate Turnover upto Rs.5 Crore in the Preceding Financial Year but opted to file GSTR-3B monthly	March 2021	No late fees Upto 19 June 2021
	April 2021	No late fees upto 4 July 2021
	May 2021	No late fees upto 20 July 2021
Taxpayer having an aggregate Turnover upto Rs.5 Crore in the Preceding Financial Year and have opted to file GSTR-3B Quarterly	Jan 2021 to March 2021 – Principal Place of Business in Category A State	No late fees Upto 21 June 2021
	Jan 2021 to March 2021 – Principal Place of Business in Category B State	No late fees Upto 23 June 2021

**It is to be noted that there is no extension in due date of filing of GSTR-3B. Only late fees for specified period, as mentioned above, has been waived. Late Fees will not be levied for entire period of delay if GSTR-3B is filed after the date specified in above column.**

**Category A State** - Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

**Category B State** - Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

**B. Concessional Interest rate for delayed payment of Tax for March 2021, April 2021 and May 2021**

Category of Registered Person	Return Period	Concessional Interest Rate
Taxpayer having an aggregate Turnover of more than Rs.5 Crore in the Preceding Financial Year	March 2021	9% upto 5 May 2021 and 18% thereafter
	April 2021	9% upto 4 June 2021 and 18% thereafter
	May 2021	9% upto 5 July 2021 and 18% thereafter
Taxpayer having an aggregate Turnover upto Rs.5 Crore in the Preceding Financial Year	March 2021	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter
	April 2021	Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter
	May 2021	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter
Registered person who has opted for composition scheme	Jan 2021 to March 2021	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter

**C. Extension of due date of filing of GSTR-4 for April 20 to March 21**

GSTR-4 for April 20 to March 21 can be filed by 31 July 2021.

**D. Extension of due date of filing of GST ITC-04 for Jan 21 to March 21**

GST ITC-04 for Jan 21 to March 21 can be filed by 30 June 2021.

**E. Extension of due date of filing of GSTR-1 for May 21**

GSTR-1 for May 21 can be filed by 26 June 2021 instead of 11 June 2021

**F. Extension of time period of filing of IFF for May 21**

IFF for May 21 can be filed from 1<sup>st</sup> June 2021 to 28 June 2021

**G. Relaxation of restriction on Input Tax Credit availment for April 21 to May 21**

As per existing provisions, Input Tax Credit taken in GSTR-3B cannot exceed 5% of the eligible ITC details of which have been uploaded by the supplier. Amendment has been made consequent to extension of various GST return due dates to provide that said restriction will be applied cumulatively for the period April 21 to June 21. It means ITC taken in GSTR-3B of April 21 to June 21 in aggregate will be matched with aggregate ITC available in GSTR-2A during April 21 to June 21. Any variance in aggregate eligible GSTR-2A credit with 5% adjustment vis a vis aggregate ITC taken during April 21 to June 21 will be given effect in June 2021 GSTR-3B.

Thus, in our view for the period April 21 and May 21, ITC can be availed on the basis of self-assessment as per books of account without matching with GSTR-2A.

**H. Extension of facility of filing GSTR-1/IFF/GSTR-3B using EVC upto 31 August 2021**

Amendment has been made in CGST rules to enable a registered person registered under the provisions of Companies Act 2013 for filing GSTR-1/IFF/GSTR-3B using EVC upto 31 August 2021. Earlier the said facility was upto 31<sup>st</sup> May 2021. The same will benefit the registered person who are LLP or companies.

**I. General Notification under section 168A of CGST Act for extending due date of compliance which falls during the period from the 15<sup>th</sup> day of April 2021 to the 29<sup>th</sup> June 2021, to 30<sup>th</sup> June 2021.**

In exercise of power section 168A of CGST Act 2017, government has issued the notification 14/2021-Central Tax dated 1 May 2021 as amended providing the following: -

*(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15<sup>th</sup> April 2021 to 29<sup>th</sup> June 2021, 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 be extended upto the 30<sup>th</sup> day of June 2021, including for the purposes of--*

*(a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or*

*(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;*

*but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below –*

- (a) Chapter IV; (Time and Value of Supply)
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;

In view of the above the provision, following are illustrative cases where time limit has been extended: -

- (i) Time limit for furnishing GSTR-7 (TDS return) for April 21 and May 21 has been extended to 30 June 2021.
- (ii) Time limit for furnishing GSTR-8 (TCS return) for April 21 and May 21 has been extended to 30 June 2021.
- (iii) Time limit for furnishing GSTR-6 (ISD return) for April 21 and May 21 has been extended to 30 June 2021.

**J. Reduction in Late fees of GSTR-1 or GSTR-3B for June 2021 onwards or quarter ending June 2021 onwards**

Category	Maximum Late Fees
1. Taxpayers having nil tax liability in GSTR-3B or nil outward supplies in GSTR-1 (Irrespective of Turnover)	Rs 500 (Rs 250 CGST + Rs 250 SGST)
2. For Other taxpayers other than covered in point no. 1	
(i) Annual Aggregate Turnover in preceding FY upto Rs.1.5 Crore	Rs 2,000 (1,000 CGST+1,000 SGST)
(ii) Annual Aggregate Turnover in preceding FY is between Rs.1.5 Crore and Rs.5 Crore	Rs 5,000 (2,500 CGST+2,500 SGST)
(iii) Annual Aggregate Turnover in preceding FY is more than Rs.5 Crore	Rs 10,000 (5,000 CGST+5,000 SGST)

**K. Reduction in Late fees of GSTR-4 for June 2021 onwards**

Category	Maximum Late Fees
1. Taxpayers having nil tax liability	Rs 500 (Rs 250 CGST + Rs 250 SGST)
2. For Other taxpayers other than covered in point no. 1	Rs 2,000 (1,000 CGST+1,000 SGST)

**L. Reduction in Late fees of GSTR-7 (GST TDS Return) for June 2021 onwards**

Maximum amount of late fees will be restricted to Rs.2,000 (1,000 CGST+1,000 SGST).

**M. Exemption to Government Department and Local Authority from E-Invoicing**

Amendment has been made to provide exemption to Government Department and Local Authority from the provisions of E-Invoicing

**N. Amnesty schemes to provide relief to taxpayers regarding late fee for pending GSTR-3B Returns whose silent features are as follows: -**

- (i) The scheme will apply to pending GSTR-3B for the Tax periods from July 17 to April 21.
- (ii) The scheme will apply only when pending GSTR-3B is filed during 1 June 2021 to 31 August 2021
- (iii) Late fee capped to a maximum of Rs 500/- (Rs. 250/- each for CGST & SGST) per return for taxpayers, who did not have any tax liability for the said tax periods;
- (iv) Late fee capped to a maximum of Rs 1000/- (Rs. 500/- each for CGST & SGST) per return for other taxpayers;

Should you need any further clarifications, we will be glad to provide the assistance.

Ashish Bajaj

Chartered Accountant