

**Waiver / Reduction of late fees and interest for taxpayer due to COVID-19**

- For the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, tamil Nadu, Telangana, Andhra Pradesh, Union Territory of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep relaxation for taxpayers with turnover not exceeding 5cr in PY is as under:-

Return	TURNOVER PRECEDING FY	TAX PERIOD	RETURN FILING DATE	LATE FEES	INTEREST
GSTR-3B	<=5 CR	Feb-20	BY 30/06/2020	NIL	Not Applicable
			01/07/2020 - 30/09/2020	APPLICABLE FROM 23/03/2020	Interest 9% applicable from 01/07/2020
			After 30/09/2020	APPLICABLE FROM 23/03/2020	Interest 9% from 01/07/2020 till 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	Mar-20	BY 03/07/2020	NIL	Not Applicable
			04/07/2020 - 30/09/2020	APPLICABLE FROM 23/04/2020	Interest 9% applicable from 04/07/2020
			AFTER 30/09/2020	APPLICABLE FROM 23/04/2020	Interest 9% from 04/07/2020 till 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	Apr-20	BY 06/07/2020	NIL	Not Applicable
			07/07/2020 - 30/09/2020	APPLICABLE FROM 23/05/2020	Interest 9% applicable from 07/07/2020
			AFTER 30/09/2020	APPLICABLE FROM 23/05/2020	Interest 9% from 07/07/2020 till 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	May-20	BY 12/09/2020	NIL	Not Applicable
			13/09/2020 - 30/09/2020	APPLICABLE FROM 13/07/2020	Interest 9% applicable from 13/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 13/07/2020	Interest 9% from 13/09/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	Jun-20	BY 23/09/2020	NIL	Not Applicable
			24/09/2020 - 30/09/2020	APPLICABLE FROM 25/07/2020	Interest 9% applicable from 24/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/07/2020	Interest 9% from 24/09/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	Jul-20	BY 27/09/2020	NIL	Not Applicable
			28/09/2020 - 30/09/2020	APPLICABLE FROM 25/08/2020	Interest 9% applicable from 28/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/08/2020	Interest 9% from 28/09/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	Aug-20	BY 01/10/2020	NIL	Not Applicable
			AFTER 01/10/2020	APPLICABLE FROM 02/10/2020	Interest of 18% from 01/10/2020

- For the states of Himachal Pradesh, Punjab, Uttrakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Orissa, Jammu and Kashmir, Ladakh, Chandigarh and Delhi relaxation for taxpayers with turnover not exceeding 5 cr in PY is as under:

Return	TURNOVER PRECEDING FY	TAX PERIOD	RETURN FILING DATE	LATE FEES	INTEREST
GSTR-3B	<=5 CR	Feb-20	BY 30/06/2020	NIL	Not Applicable
			01/07/2020 - 30/09/2020	APPLICABLE FROM 25/03/2020	Interest of 9% applicable from 01/07/2020
			After 30/09/2020	APPLICABLE FROM 25/03/2020	Interest 9% till 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	Mar-20	BY 05/07/2020	NIL	Not Applicable
			06/07/2020 - 30/09/2020	APPLICABLE FROM 25/04/2020	Interest 9% applicable from 06/07/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/04/2020	Interest 9% till 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	Apr-20	BY 09/07/2020	NIL	Not Applicable
			10/07/2020 - 30/09/2020	APPLICABLE FROM 25/05/2020	Interest 9% applicable from 10/07/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/05/2020	Interest 9% from 10/07/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	May-20	BY 15/09/2020	NIL	Not Applicable
			16/09/2020 - 30/09/2020	APPLICABLE FROM 15/07/2020	Interest 9% applicable from 16/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 15/07/2020	Interest 9% from 16/09/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	Jun-20	BY 25/09/2020	NIL	Not Applicable
			26/09/2020 - 30/09/2020	APPLICABLE FROM 25/07/2020	Interest 9% applicable from 26/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/07/2020	Interest 9% from 26/09/2020 till 30/09/2020 thereafter 18%
GSTR-3B	<=5 CR	Jul-20	BY 29/09/2020	NIL	Not Applicable
			30/09/2020 - 30/09/2020	APPLICABLE FROM 25/08/2020	Interest 9% applicable on 30/09/2020
			AFTER 30/09/2020	APPLICABLE FROM 25/08/2020	Interest 9% on 30/09/2020 [thereafter 18%]
GSTR-3B	<=5 CR	Aug-20	BY 03/10/2020	NIL	Not Applicable
			AFTER 03/10/2020	APPLICABLE FROM 04/10/2020	Interest of 18% from 03/10/2020

For the category of taxpayers whose turnover is more than Rs. 5 crores in the preceding financial year, the following dates have been notified:

Return	TURNOVER PRECEDING FY	TAX PERIOD	RETURN FILING DATE	LATE FEES	INTEREST
GSTR-3B	>5 CR	Feb-20	BY 04/04/2020	NIL	Not Applicable
			FROM 05/04/2020 TO 24/06/2020	NIL	Interest of 9% applicable from 05/04/2020
			AFTER 24/06/2020	APPLICABLE FROM 21/03/2020	Interest 9% from 05/04/2020 till 24/06/2020 [thereafter 18%]
GSTR-3B	>5 CR	Mar-20	05/05/2020	NIL	Not Applicable
			FROM 06/05/2020 TO 24/06/2020	NIL	Interest of 9% applicable from 05/05/2020
			AFTER 24/06/2020	APPLICABLE FROM 21/04/2020	Interest 9% from 06/05/2020 till 24/06/2020 (thereafter 18%)
GSTR-3B	>5 CR	Apr-20	BY 04/06/2020	NIL	Not Applicable
			FROM 05/06/2020 TO 24/06/2020	NIL	Interest 9% applicable from 04/06/2020
			AFTER 24/06/2020	APPLICABLE FROM 21/05/2020	Interest 9% from 05/06/2020 till 24/06/2020 [thereafter 18%]

➤ Waiver of late fees with respect to GSTR-1 is as under:-

Return	TURNOVER PRECEDING FY	TAX PERIOD	RETURN FILING DATE	LATE FEES
GSTR-1	NA	Mar-20	BY 10/07/2020	NIL
			AFTER 10/07/2020	APPLICABLE FROM 11/07/2020
GSTR-1	NA	Apr-20	BY 24/07/2020	NIL
			AFTER 24/07/2020	APPLICABLE FROM 25/07/2020
GSTR-1	NA	May-20	BY 28/07/2020	NIL
			AFTER 28/07/2020	APPLICABLE FROM 29/07/2020
GSTR-1	NA	Jun-20	BY 05/08/2020	NIL
			AFTER 05/08/2020	APPLICABLE FROM 06/08/2020
GSTR-1	NA	Jan-20 to March-20	BY 17/07/2020	NIL
			AFTER 17/07/2020	APPLICABLE FROM 18/07/2020
GSTR-1	NA	April-20 to June-20	BY 03/08/2020	NIL
			AFTER 03/08/2020	APPLICABLE FROM 04/08/2020

(Notification 51 to 54- Central Tax dated 24<sup>th</sup> June, 2020)

### **Reduction in Late Fees for past returns**

- If any person has not yet filed any GSTR 3B for the period July 2017 to January 2020, then they get a further opportunity to file their return between 1st July 2020 to 30th September 2020 with reduced / late fees as below:
  - Where there is no tax liability – NIL late fees
  - If there is any tax liability – Rs. 500 per return

It should be noted that this reduction is not for those persons who have already filed their returns before 1st July 2020.

*(Notification 52/2020- Central Tax dated 24<sup>th</sup> June, 2020)*

### **Rate of tax applicable for person who has opted for composition scheme**

Relevant Section of CGST Act, 2017	Category of taxable Persons	Rate of Tax (CGST)	Rate of Tax (SGST)
10(1)&(2)	Manufacturer and Trader of Goods	0.5%	0.5%
10(1)&(2)	Restaurants/ Catering not serving Alcohol	0.5%	0.5%
10(2A)	Other composition taxpayers having Turnover not exceeding 50 Lakhs	3%	3%

*(Notification No. 50/2020- Central Tax Dated 24<sup>th</sup> June, 2020)*

### **Date Notifying various provisions of Finance Act, 2020**

- The Central Government notifies 30<sup>th</sup> June, 2020 as the date on which the following provisions of Finance Act, 2020 shall come into force:-

#### **Section 118 of Finance Act, 2020 amending Section 2(114) of the CGST Act, 2017**

The definition of Union Territory now recognizes 'Ladakh' as a separate Union Territory in the CGST Act 2017. 'Dadra and Nagar Haveli and Daman and Diu' have been combined in the definition of Union Territory as they are now considered as part of the same Union Territory

**Section 125 of Finance Act, 2020 amending Section 109 of the CGST Act, 2017**

The provisions for Appellate Tribunal and its benches thereof have been made applicable in the Union Territories of Jammu and Kashmir.

**Section 129 of Finance Act, 2020 amending Section 168 of the CGST Act, 2017**

Allowing the jurisdictional Commissioners to exercise the following powers which could earlier be exercised by the Commissioner in Board

- (i) The expenses of the examination and audit of records under Special Audit including the remuneration of Chartered Accountant is to be determined and paid by the Commissioner.
- (ii) The period of one year for inputs and three years for capital goods may on sufficient cause being shown can be extended by a further period not exceeding one year and two years respectively by the Commissioner

**Section 130 of the Finance Act, 2020 amending Section 172 of the CGST Act, 2017**

The time period for issuance of removal of difficulties order was only prescribed upto three years from the commencement of the Act. This has now been extended upto 5 years. Thereby, the Government has the power to issue Removal of Difficulties order upto 30th June 2022 (earlier it was upto 30th June 2020 only)

*(Notification No. 49/2020- Central Tax dated 24<sup>th</sup> June, 2020)*

*This publication contains information for general guidance only. It is not intended to address the circumstances of any particular individual or entity. Although the best of endeavour has been made to provide the provisions in a simpler and accurate form, there is no substitute to detailed research with regard to the specific situation of a particular individual or entity. S. Khaitan & Associates or any of its officials do not accept any responsibility for loss incurred by any person for acting or refraining to act as a result of any matter in this publication*



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