

AMENDMENTS | NOTIFICATIONS | JUNE 9, 2020

TIMELINE FOR ISSUANCE OF REFUND ORDER

NN. 46/2020-Central Tax dt. June 9, 2020

In view of the spread of COVID-19 in India, the Central Government has extended the time limit for issuance of refund claim under Section 54(5) & (7) of the CGST Act in the scenario where:

- A Show Cause Notice ('SCN') has been issued rejecting the refund in part or full; **and**
- The time limit for passing the order of rejection and/or refund falls between March 20, 2020 to June 29, 2020.

The time limit for issuance of order in above case is now **later of:**

- 15 days after the receipt of reply to the SCN; or
- June 30, 2020

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- The time limit for issuance of refund orders in the above scenario was already extended to June 30, 2020 vide **NN. 35/2020-Central Tax dt. April 3, 2020 w.e.f. March 20, 2020**.*
- The timeline of 60 days given under Section 54(7) covers the **verification of the application by the Proper Officer ('PO'), issuance of provisional refund (if any), issuance of SCN, receipt of reply to SCN from taxpayer, study of SCN reply by PO and issuance of refund order.***
- Given the strict and tight 60 days, the possible rationale behind **NN 46/2020** is to also base the timeline of the order on receipt of SCN reply from the Noticee.*

VALIDITY OF E-WAYBILLS

NN. 47/2020-Central Tax dt. June 9, 2020

The validity of an e-waybill shall be deemed to have been extended till June 30, 2020 in the scenario where:

- The e-waybill was generated on or before March 24, 2020; and
- E-waybill so generated got expired on or after March 20, 2020.

The Notification is effective from May 31, 2020.

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- Two Notifications were issued earlier in this respect i.e. **NN. 35/2020-CT dt. April 3, 2020 w.e.f. March 20, 2020** and **NN. 40/2020-CT dt. May 5, 2020**.*
- These notifications are designed in the backdrop that from April 30, 2020, movement were allowed for all the goods. However, we believe that the notifications do not extend equitable treatment and one may contest in case of any litigation.*
- We have given the crux of all three Notifications in the below table:*

EWB Generation Date	EWB Expiry Date	Valid till (as per Notifications)
March 18	April 2	June 30
March 19	April 3	June 30
March 22	April 12	June 30
March 23	April 16	June 30
March 25	April 14	April 30
April 12	April 19	April 19
April 16	April 18	April 18
May 2	May 12	May 12
May 29	June 10	June 10