



Synopses of recent Notifications issued by the Central Board of Indirect Taxes & Customs ('CBIC')

Notification 51/2020 – Central Tax, dated 24 June 2020

Notified rate of interest for failure to pay tax and furnish GSTR – 3B return by the due dates by Specified persons:

1. Taxpayers having aggregate turnover exceeding Five Crores in preceding Financial Year:

- In terms of the Notification, Zero interest is payable, if GSTR – 3B return along with payment of tax dues is filed within 15 days from the statutory Due date specified for the months of **February, March and April 2020**
- Thereafter, 9% interest is payable if the payment of tax along with filling of return is made by 24th June 2020
- If however, the payment of tax along with filling of return is done after 24th June 2020, the normal rate of 18% interest applies for the period from 25th June 2020 till the date of filling the return
- In terms of Notification 31/2020 Central Tax issued earlier, if the GSTR 3B return is filed after 24th June 2020 then interest at 18% applies from the statutory due date specified till the date of actual filing. Notification 31/2020 stands amended accordingly
- We have provided the comparative example to understand the change interest calculation for Form GSTR – 3B for the month of march

| Sr No | Due date | Date of filing | Delay in days | Interest [Old Manner] | Interest [New manner] |
|-------|-------------|----------------|---------------|---|---|
| A | 20 April 20 | 2 May 20 | 12 | Zero interest for first 15 days from due date | Zero interest for first 15 days from due date |
| B | 20 April 20 | 20 May 20 | 30 | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 0% • From 6 May 2020 To 20 May 2020 – 9% | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 0% • From 6 May 2020 To 20 May 2020 – 9% |
| C | 20 April 20 | 20 June 20 | 61 | <ul style="list-style-type: none"> • From 21 April 2020 to 5 May 2020 – 0% • From 6 May 2020 To 20 June 2020 – 9% | <ul style="list-style-type: none"> • From 21 April 2020 to 5 May 2020 – 0% • From 6 May 2020 To 20 June 2020 – 9% |
| D | 20 April 20 | 24 June 20 | 65 | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 0% • From 6 May 2020 To 24 June 2020 – 9% | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 0% • From 6 May 2020 To 24 June 2020 – 9% |
| E | 20 April 20 | 30 June 20 | 71 | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 18% • From 6 May 2020 To 24 June 2020 – 18% • From 25 June 2020 To 30 June 2020 – 18% | <ul style="list-style-type: none"> • From 21 April 2020 To 5 May 2020 – 0% • From 6 May 2020 To 24 June 2020 – 9% • From 25 June 2020 To 30 June 2020 – 18% |

Notification 51/2020 – Central Tax, dated 24 June 2020

2. Taxpayers having aggregate turnover up to *Five Crores* in preceding Financial Year:

In terms of the Notification, interest will be applicable in following manner for the period from Feb 20 to July 20:

- i. From Due date To **specified date** [Refer Annexure] – **No interest liability**
- ii. From **specified date** [Refer Annexure] To 30 Sept 2020 – **9% p.a.**
- iii. From 1 Oct 2020 To Actual date of filing – **18% p.a.**

Notification 52/2020 – Central Tax, dated 24 June 2020

For waiver of late fee for Form GSTR – 3B based on conditional due date for specified taxpayers as follows:

1. Taxpayers having aggregate turnover exceeding *Five Crores* in preceding Financial Year [Feb, March & April 20]:

- i. From Statutory due date to 24 June 2020 – No late fees applicable
- ii. 25 June 2020 onwards – Late fees will be applicable from Statutory due date

2. Taxpayers having aggregate turnover up to *Five Crores* in preceding Financial Year [Feb 20 to July 20]:

- i. From Statutory due date To **specified date** – No late fee would be applicable
- ii. **Specified date onwards** – Late fees will be applicable from Statutory due date

3. All taxpayers - For the period from July 2017 to January 2020

- i. **Other than NIL return:** Late fees in excess of Rs. 250 on account of failure to furnish GSTR-3B for month of July 2017 to January 2020, is waived if such returns are filed between 1 July 2020 to 30 September 2020.

If return is not filled within the specified dates then late fees is payable from the due date of return, till the date on which the return is filed

- i. **NIL return:** No Late fees if NIL return for the month of July 2017 to January 2020, is filed between 1 July 2020 to 30 September 2020

If return is not filled within the specified dates then late fees is payable from the due date of return, till the date on which the return is filed

Notification 53/2020 – Central Tax, dated 24 June 2020

Notified conditional due date for waiver of late fees for Form GSTR – 1 return [March 20 – June 20]

No Late fees if monthly and Quarterly Form GSTR – 1 returns for the month of March 20 to June 20 is filed by the due dates specified. [Refer Annexure]

If return is not filled within the specified dates late fees is payable from the due date of return, till the date on which the return is filed

Notification 54/2020 – Central Tax, dated 24 June 2020

Extended the due date of Form GSTR – 3B return for the month of August for taxpayers having turnover up to *Five Crores* in preceding Financial Year

Extension of due date for filling Form GSTR – 3B return for the month of August 2020 depending upon the location of Principal place of business is extended to 1 Oct 20 and 3 Oct 20 [Refer Annexure]

Notification 55/2020 – Central Tax, dated 27 June 2020

Notification has carried out the following amendments:

- Extension of statutory time limit where such statutory time limit prescribed falls between 20 March 2020 to 30 August 2020 has been extended to 31 August 2020
- Accordingly, taxpayers who could not comply with certain statutory compliance under GST such as filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record where the due date of such compliance or action falls between 20 March 2020 to 30 August 2020 has been extended to 31 August 2020
- There are however certain exceptions specified under the said Notification wherein statutory compliances needs to be made within the due dates specified and the extension is not granted to such specified case

Notification 56/2020 – Central Tax, dated 27 June 2020

Time limit for issuance of Refund Sanction or Rejection order by authorities under provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act which falls during the period from the 20th day of March, 2020 to the 30th day of August, 2020, is extended to fifteen days after the receipt of reply to the notice from the registered person or 31st day of August, 2020.

Notification issued vide F.No. CBEC-20/06/08/2020-GST

The Govt has also amended the taxation and other law ordinance 2020, and accordingly, any statutory due date with respect to the Central Excise Act, the Customs Act, the Custom Tariff Act and chapter V of the Finance Act which falls between the period 20 Mar 2020 to 29 day sept 2020 is also extended till 30 sept 2020

For ease of understanding a Table [Annexure] containing details of month wise due dates specified and the interest & late applicable for such staggered filling of the returns is also provided with respect to Notification 51 to 54

Annexure [Form GSTR – 3B month wise conditional due dates]

| Sr No | Turnover | State/UT | Tax period | Due date | Conditional due date | Interest rate | Late fees | | | |
|-------------|---|--|------------|---|---|---------------|-----------------------------|---|------------|----------------------------|
| *A | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year [Turnover > 5 Cr | All over India | Feb – 20 | 20 th March 2020 | Till 4 th April 2020 | 0% | No | | | |
| | | | | | From 5 th April 2020 to 24 th June 2020 | 9% | No | | | |
| | | | | | From 25th June to Actual date of filing | 18% | Yes [From 21 March] | | | |
| | | | March – 20 | 20 th April 2020 | Till 5 th May 2020 | 0% | No | | | |
| | | | | | From 6 th May 2020 to 24 th June 2020 | 9% | No | | | |
| | | | | | From 25th June to Actual date of filing | 18% | Yes [From 21 April] | | | |
| | | | April – 20 | 20 th May 2020 | Till 4 th June 2020 | 0% | No | | | |
| | | | | | From 5 th June 2020 to 24 th June 2020 | 9% | No | | | |
| | | | | | From 25th June to Actual date of filing | 18% | Yes [From 21 May] | | | |
| | | | B | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year [Turnover up to 5 Cr] | Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep | Feb – 20 | 22 nd March 2020 | Till 30 th June 2020 | 0% | No |
| | | | | | | | | From 1st July 2020 to 30th Sept 2020 | 9% | Yes [From 23 March] |
| | | | | | | | | From 1st Oct to Actual date of filing | 18% | Yes [From 23 March] |
| March – 20 | 22 nd April 2020 | Till 3 rd July 2020 | | | | 0% | No | | | |
| | | From 4th July 2020 to 30th Sept 2020 | | | | 9% | Yes [From 23 April] | | | |
| | | From 1st Oct 2020 to Actual date of filing | | | | 18% | Yes [From 23 April] | | | |
| April – 20 | 22 nd May 2020 | Till 6 th July 2020 | | | | 0% | No | | | |
| | | From 7th July 2020 to 30th Sept 2020 | | | | 9% | Yes [From 23 May] | | | |
| | | From 1st Oct 2020 to Actual date of filing | | | | 18% | Yes [From 23 May] | | | |
| May – 2020 | 22 nd June 2020 | Till 12 th Sept 2020 | | | | 0% | No | | | |
| | | From 13th Sept 2020 to 30th Sept 2020 | | | | 9% | Yes [From 23 June] | | | |
| | | From 1st Oct 2020 to Actual date of filing | | | | 18% | Yes [From 23 June] | | | |
| June – 2020 | 22 nd July 2020 | Till 23 rd Sept 2020 | | | | 0% | No | | | |
| | | From 24th Sept 2020 to 30th Sept 2020 | | | | 9% | Yes [From 23 July] | | | |
| | | From 1st Oct 2020 to Actual date of filing | | | | 18% | Yes [From 23 July] | | | |
| July – 2020 | 22 nd August 2020 | Till 27 th Sept 2020 | | | | 0% | No | | | |
| | | From 28th Sept 2020 to 30th Sept 2020 | | | | 9% | Yes [From 23 Aug] | | | |
| | | From 1st Oct 2020 to Actual date of filing | | | | 18% | Yes [From 23 Aug] | | | |
| Aug – 2020 | 22 nd Sept 2020 | Till 1 st Oct 2020 | NA | NA | | | | | | |
| | | From 2nd Oct 2020 to Actual date of filing | 18% | Yes [From 2 Oct] | | | | | | |

Annexure [Form GSTR – 3B month wise conditional due dates]

| Sr No | Turnover | State/UT | Tax period | Due date | Conditional due date | Interest rate | Late fees |
|--|---|---|-------------|------------------------------|---|---------------|---------------------|
| C | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year [Turnover up to 5 Cr] | Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi | Feb – 20 | 24 th March 2020 | Till 30 th June 2020 | 0% | No |
| | | | | | From 1 July 2020 to 30 th Sept 2020 | 9% | Yes [From 25 Mar] |
| | | | | | From 1 st Oct 2020 to Actual date of filing | 18% | Yes [From 25 Mar] |
| | | | March – 20 | 24 th April 2020 | Till 5 th July 2020 | 0% | No |
| | | | | | From 6 th July 2020 to 30 th Sept 2020 | 9% | Yes [From 25 April] |
| | | | | | From 1 st Oct 2020 till Actual date of filing | 18% | Yes [From 25 April] |
| | | | April – 20 | 24 th May 2020 | Till 9 th July 2020 | 0% | No |
| | | | | | From 10 th July 2020 till 30 th Sept 2020 | 9% | Yes [From 25 May] |
| | | | | | From 1 st Oct 2020 to Actual date of filing | 18% | Yes [From 25 May] |
| | | | May – 2020 | 24 nd June 2020 | Till 15 th Sept 2020 | 0% | No |
| | | | | | From 16 th Sept 2020 to 30 th Sept 2020 | 9% | Yes [From 25 June] |
| | | | | | From 1 st Oct 2020 to Actual date of filing | 18% | Yes [From 25 June] |
| | | | June – 2020 | 24 nd July 2020 | Till 25 th Sept 2020 | 0% | No |
| | | | | | From 26 th Sept 2020 to 30 th Sept 2020 | 9% | Yes [From 25 July] |
| | | | | | From 1 st Oct 2020 to Actual date of filing | 18% | Yes [From 25 July] |
| | | | July – 2020 | 24 nd August 2020 | Till 29 th Sept 2020 | 0% | No |
| on 30 th Sept 2020 | 9% | Yes [From 25 Aug] | | | | | |
| From 1 st Oct 2020 to Actual date of filing | 18% | Yes [From 25 Aug] | | | | | |
| Aug – 2020 | 22 nd Sept 2020 | Till 3 rd Oct 2020 | NA | NA | | | |
| | | From 4 th Oct 2020 to Actual date of filing | 18% | Yes [From 4 Oct] | | | |

Annexure [Form GSTR – 1 month wise conditional due dates]

| Sr No | Turnover | Tax period | Due date | Conditional due date |
|-------|---|----------------------------|-----------------------------|----------------------------|
| A | Taxpayers having an aggregate turnover of more than rupees 1.5 crores in the preceding financial year [Turnover > 1.5 Cr] – Monthly return | March – 2020 | 11 th April 2020 | 10 th July 2020 |
| | | April – 2020 | 11 th May 2020 | 24 th July 2020 |
| | | May – 2020 | 11 th June 2020 | 28 th July 2020 |
| | | June – 2020 | 11 th July 2020 | 05 th Aug 2020 |
| B | Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year [Turnover up to 1.5 Cr] – Quarterly returns | January 2020 to March 2020 | 30 th April 2020 | 17 th July 2020 |
| | | April 2020 to June 2020 | 31 st July 2020 | 03 rd Aug 2020 |

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