

[2020] 116 taxmann.com 55 (Article)

## Ordinance 2020 provides relief from compliances under the GST Act

### Editorial team

The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (hereinafter referred to as 'Ordinance, 2020') issued on 31-03-2020 has inserted a new Section 168A in the CGST Act, 2017, which empowers the Government to extend the time limit, on the recommendations of GST Council, in respect of actions which could not be completed due to force majeure, *namely*, war, epidemic, flood, drought, etc. or any other calamity caused by nature affecting the implementations of provisions of CGST Act, 2017.

The Dept. has issued two press releases dated 24-03-2020 and 31-03-2020 to provide relief to the taxpayers amid COVID-19 outbreak by extending the due dates of various compliances under the GST Act. As per the press release, registered persons whose aggregate annual turnover is less than Rs. 5 Crore, no interest, late fee and penalty shall be charged from him if he files the returns by 30-06-2020. For the registered persons with an aggregate annual turnover of Rs. 5 crores or more, interest at the lower rate of 9% per annum shall be levied from 15 days after the due date, however, no late fee and penalty to be charged, if return filing is completed till 30-6-2020.

The relevant notifications are yet to be issued giving effect to the extension of time limits of the compliances as given in the press release dated 24-03-2020 and the 31-03-2020. The table given below summarizes the impact of the extension of various due dates in the CGST Act based on press releases issued by the Dept. so far:

<i>Section</i>	<i>Description</i>	<i>Original Due Date</i>	<i>Extended Due Date</i>
	<b><i>Furnishing of Form GSTR-3B for the month of</i></b>		
Section 39 read with Rule 61	February 2020	20-03-2020/ 22-03-2020/ 24-03-2020	30-06-2020
	March 2020	20-04-2020/ 22-04-2020/ 24-04-2020	30-06-2020
	April 2020	20-05-2020/ 22-05-2020/ 24-05-2020	30-06-2020
	May 2020	20-06-2020/ 22-06-2020/ 24-06-2020	30-06-2020
Section 37 read with	<b><i>Furnishing of Form GSTR-1(quarterly/monthly) for the quarter/month of</i></b>		

Rule 59	January-March, 2020	30-04-2020	30-06-2020
	March 2020	11-04-2020	30-06-2020
	April 2020	11-05-2020	30-06-2020
	May 2020	11-06-2020	30-06-2020
Section 39 read with Rule 63	<b><i>Furnishing of Form GSTR-5 for the month of</i></b>		
	February 2020	20-03-2020	30-06-2020
	March 2020	20-04-2020	30-06-2020
	April 2020	20-05-2020	30-06-2020
	May 2020	20-06-2020	30-06-2020
Section 39 read with Rule 64	<b><i>Furnishing of Form GSTR-5A for the month of</i></b>		
	February 2020	20-03-2020	30-06-2020
	March 2020	20-04-2020	30-06-2020
	April 2020	20-05-2020	30-06-2020
	May 2020	20-06-2020	30-06-2020
Section 39 read with Rule 65	<b><i>Furnishing of Form GSTR-6 for the month of</i></b>		
	March 2020	13-04-2020	30-06-2020
	April 2020	13-05-2020	30-06-2020
	May 2020	13-06-2020	30-06-2020
Section 39 read with Rule 66	<b><i>Furnishing of Form GSTR-7 for the month of</i></b>		
	March 2020	10-04-2020	30-06-2020
	April 2020	10-05-2020	30-06-2020
	May 2020	10-06-2020	30-06-2020
Section 39 read with Rule 67	<b><i>Furnishing of Form GSTR-8 for the month of</i></b>		
	March 2020	10-04-2020	30-06-2020
	April 2020	10-05-2020	30-06-2020
	May 2020	10-06-2020	30-06-2020
Section 10 read with Rule 3	Furnishing of Form CMP-02	31-03-2020	30-06-2020
Section 10 read with Rule 62	Furnishing of Form CMP-08	18-04-2020	30-06-2020
	Furnishing of Form GSTR-4	30-04-2020	30-06-2020
Section 44 read with Rule 80	Furnishing of Form GSTR-9/9A	31-03-2020	30-06-2020
	Furnishing of Form GSTR-9C	31-03-2020	30-06-2020

The Ordinance, 2020 has also extended the time-limit under Central Excise, 1944, Customs Act, 1962, Customs Tariff Act, 1975 and Finance Act, 1994:

<b>Central Excise, Customs &amp; Service Tax</b>			
<i>Section</i>	<i>Description</i>	<i>Original Due Date</i>	<i>Extended Due Date</i>
Relevant sections of Central Excise Act, 1944; Customs Act 1962; Customs Tariff Act, 1975 and Finance Act, 1994	Furnishing of any report, document, return or statement	20-03-2020 To 30-06-2020	30-06-2020
Relevant sections of Central Excise Act,	Filing of any appeal, reply or application	20-03-2020 To	30-06-2020

1944; Customs Act 1962; Customs Tariff Act, 1975 and Finance Act, 1994		30-06-2020	
Relevant sections of Central Excise Act, 1944; Customs Act 1962; Customs Tariff Act, 1975 and Finance Act, 1994	Issuance of any order, notice, intimation, notification, sanction or approval	20-03-2020 To 30-06-2020	30-06-2020

The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 was introduced *vide* Finance (No. 2) Act, 2019 as a dispute resolution-*cum*-amnesty scheme for the resolution of the cases of erstwhile tax laws. The Ordinance 2020 also provides the following relief related to the said Scheme:

<b>Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019</b>			
<i>Section</i>	<i>Description</i>	<i>Original Due Date</i>	<i>Extended Due Date</i>
Section 127(1) of the Finance (No. 2) Act, 2019 <i>read with</i> Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019	The amount estimated by the designated committee to be payable by the declarant, if it is equal to the amount declared by the declarant in Form SVLDRS-1	The designated committee shall issue a statement in Form SVLDRS-3 (indicating the amount payable by the declarant) within 60 days from the date of receipt of the declaration in Form SVLDRS-1	The designated committee shall issue a statement in Form SVLDRS-3 on or before 31-05-2020
Section 127(2) <i>read with</i> Rule 6	The amount estimated by the designated committee to be payable by the declarant, if it exceeds the amount declared by the declarant in Form SVLDRS-1	The designated committee shall issue a statement in Form SVLDRS-2 (indicating the estimate of amount payable by the declarant) along with the notice of opportunity of personal hearing within 30 days from the date of receipt of the declaration in Form SVLDRS-1	The designated committee shall issue a statement in Form SVLDRS-2 on or before 01-05-2020
Section 127(4) <i>read with</i> Rule 6	After hearing the declarant, the amount estimated by the designated committee to be payable by the declarant, in cases where the amount estimated by the designated committee exceeded the amount declared by the	The designated committee shall issue a statement in Form SVLDRS-3 (indicating the amount payable by the declarant) within 60 days from the date of receipt of the declaration	The designated committee shall issue a statement in Form SVLDRS-3 on or before 31-05-2020

	declarant in Form SVLDRS-1	in Form SVLDRS-1	
Section 127(5) read with Rule 7	Amount indicated in Form SVLDRS-3 issued by the designated committee	Payment of amount by the declarant within 30 days from the date of issue of Form SVLDRS-3	The amount shall be paid by the declarant on or before 30-06-2020