



# Recent updates in GST Facilitation/relief to taxpayers

---

**T. NALINA SOFIA** I.R.S.  
Joint Commissioner of GST & Central Excise  
Chennai South Commissionerate

**Amnesty Scheme - relief on late  
fee for pending returns**

**Form GSTR-3B**

**pending from July, 2017 to April, 2021**

**maximum of Rs 500/- (Rs. 250/- each for CGST &  
SGST) per return for taxpayers – **NIL tax liability****

**maximum of Rs 1000/- (Rs. 500/- each for CGST &  
SGST) per return for taxpayers – **other taxpayers****

**during the period between 01.06.2021 to 31.08.2021**

# Rationalisation of late fee

SEC 47

**FORM GSTR-3B** and **FORM GSTR1** capped, June 2021/ QE June 2021 onwards

taxpayers having <u>nil tax liability</u> in <b>GSTR-3B</b> or nil outward supplies in <b>GSTR-1</b>	<b>Rs 500 per return</b>
AATO in preceding year <u>upto Rs.1.5 crore</u>	<b>Rs.2000 per return</b>
AATO in preceding year between <u>Rs.1.5 crore to Rs.5 crore</u>	<b>Rs.5000 per return</b>
AATO in preceding year <u>above Rs.5 crores</u>	<b>Rs.10000 per return</b>



# Rationalisation of late fee

**FORM GSTR-4** by composition taxpayers

**Rs.500 per return - Nil tax liability**

**Rs.2000 per return - others, from FY 2021-22 onwards**

**FORM GSTR-7**

**Reduced to Rs.50/- per day**

**capped to a maximum of Rs.2000/- per return, from June 21, onwards**

**Notification No. 19/2021-CT, 20/2021-CT, 21/2021-CT & 22/2021-CT**

## Late fee waiver GSTR-3B

AATO of more than Rs. 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	15 days from due date
AATO of up to Rs. 5 crores in the preceding financial year	March, 2021, April, 2021, May, 2021	60 days from due date 45 days from due date 30 days from due date
AATO of up to Rs. 5 crores in the preceding financial year filing return under proviso to section 39(1) QRMP	January-March, 2021	60 days from due date



## GST-3B Filing of Returns – Applicable Interest Rates

Category of taxpayers	Period	Applicable interest rate
AATO of more than Rs. 5 crores in the preceding financial year	March, 2021, April, 2021 & May, 2021	<ul style="list-style-type: none"> <li>➤ 9% for first 15 days from the due date</li> <li>➤ 18% thereafter</li> </ul>
AATO of up to Rs. 5 crores in the preceding financial year	March, 2021,	<ul style="list-style-type: none"> <li>➤ Nil % for first 15 days</li> <li>➤ 9% for next 45 days</li> <li>➤ 18% thereafter</li> </ul>
	April, 2021	<ul style="list-style-type: none"> <li>➤ Nil % for first 15 days</li> <li>➤ 9% for next 30 days</li> <li>➤ 18% thereafter</li> </ul>
	May, 2021	<ul style="list-style-type: none"> <li>➤ Nil % for first 15 days</li> <li>➤ 9% for next 15 days</li> <li>➤ 18% thereafter</li> </ul>
AATO of up to Rs. 5 crores in the preceding financial year filing return under proviso to section 39(1) QRMP	Quarter ending March, 2021	<ul style="list-style-type: none"> <li>➤ Nil % for first 15 days from the due date</li> <li>➤ 9% for next 45 days</li> <li>➤ 18% thereafter</li> </ul> <p><b>Notification No. 18/2021-CT</b></p>

# Extension of due date - GSTR-1, IFF, GSTR-4 and ITC-04

- Due date of filing **FORM GSTR-1** and **IFF** for the month of April 2021 and May 2021 has been extended by 15 days.
- Due date of filing **FORM GSTR-4** for FY 2020-21 extended from 30th April, 2021 to 31st July, 2021.
- Due date of furnishing **FORM ITC-04** for Jan-March, 2021 quarter has been extended from 25th April, 2021 to 30th June, 2021

The filing of **GSTR-3B** and **GSTR-1/ IFF** by **companies** using electronic verification code (EVC), instead of Digital Signature Certificate (DSC), has been enabled for the period from 27.04.2021 to 31.08.2021.

Notification No. 17/2021-CT, 24/2021-CT, 25/2021-CT, 26/2021-CT & 27/2021-CT



## Retrospective amendment of section 50 - interest payment on net cash basis

- brought into force from 01.06.2021
- to provide for payment of interest on the delayed payment of tax on net cash basis wef 1/7/17

Notification No. 16/2021-CT



# Refunds

- new form **RFD-01W** for withdrawing refund claims
- **Exclusion of time taken for issuance of deficiency memo for calculating limitation period for filing a fresh refund application after removing deficiencies**

Notification No.15/2021 - CT

# **IGST Refunds**

## **GSTR-1 and GSTR-3B mismatch errors**

**– validation of 3.1 (b) with table 6A**

**Extension of date to submit CA certificate**

**Period April 2019 to March 2020 – 31/3/21**

**Period April 2020 to March 2021 – 30/10/21**

## **SB005 Errors**

**Officer interface – permanent basis with specified fee of Rs.1000/- on submission of concordance table**

**Circular 4/21 and 5/21**

# Relaxation in blocking of E-way bills

Rule 138E of CGST Rules, 2017 amended to provide for restriction on generation of e-way bill **only** in respect of **outward movement** of goods of a registered person, who has **defaulted in furnishing returns for 2 months or 2 consecutive tax periods.**



# E-invoicing

- introduced for B2B supplies w.e.f. 01.10.2020 – for TP of AATO of Rs. 500 crores or more in any of the preceding financial years.
- Rs.100 crores w.e.f. 01.01.2021
- Rs. 50 crores w.e.f. 01.04.2021.
- FORM GSTR-1 of the taxpayer is being auto-populated on the portal from e-invoice data.
- Part-A of e-way bill is also auto-populated from the e-invoice data.

# Annual Returns

- Amendment in section 35 and 44 of CGST Act, 2017
- self-certification of reconciliation statement in FORM GSTR-9C
- to be notified with effect from 01.08.2021.
- applicable for the Annual return for the FY 2020-21.
- furnishing annual return in FORM GSTR-9/9A for FY 2020-21 - optional for the taxpayers with annual turnover up to Rs.2 crores.
- furnishing reconciliation statement in FORM GSTR-9C for FY 2020-21 - waived for the taxpayers with annual turnover up to Rs.5 crores.

# Reduction in GST rates during pandemic

- GST rates reduced to 5% in respect of following items.
- medical grade oxygen, Remdesvir, COVID testing kits, Hand Sanitiser, Pulse Oximeter, Ventilators, Oxygen concentrator and Temperature checking apparatus.
- effective up to 30.09.2021



# Fake invoice

- Invoice without any supply
- Non-compliant GST invoice

## Alerts

- Do not give your phone numbers/emails as TP details
- Single phone number for taking multiple registration
- Single point of contact for filing returns of multiple TPs

# Functionality to check misuse of PAN

- Functionality to register misuse of PAN complaints on GST portal has been enabled.
- Any person who has to make complaint can register in GST portal
- Once registered ARN will be received and the status of the application can be tracked in portal.



Thank you