

A2Z Taxcorp LLP

Summary of Notifications issued on 1st June'2021

01. Waiver of Interest and Late Fees for Filing Form GSTR - 3B

Month	GST Return Type	Original Due Date	Interest On Late Payment of Tax			No Late Fees	Notification No.
			Nil Rate	9%	18%		
March'2021	Monthly GSTR - 3B (Agg. Turnover > 5 Cr)	20th April'21	No Relaxation	First 15 Days (Till 5th May'21)	6th May'21 Onwards	15 Days (Till 05 May'21)	NN 08 & 09 - CT Dated 01.05.2021
	Monthly GSTR - 3B (Agg. Turnover < 5 Cr)	20th April'21	First 15 Days (Till 5th May'21)	Next 45 Days (Till 19th June'21)	20th June'21 Onwards	60 Days (Till 19th June'21)	NN 18 & 19 - CT Dated 01.06.2021
	Quarterly 3B (QRMP) (Category 1 / Category 2)*	22nd / 24th April'21	First 15 Days (Till 7th / 9th May'21)	Next 45 Days (Till 21st / 23rd June'21)	22nd / 24th June'21 Onwards	60 Days (Till 21st / 23rd June'21)	NN 18 & 19 - CT Dated 01.06.2021
April'2021	Monthly GSTR - 3B (Agg. Turnover > 5 Cr)	20th May'21	No Relaxation	First 15 Days (Till 4th June'21)	5th June'21 Onwards	15 Days (Till 04 June'21)	NN 08 & 09 - CT Dated 01.05.2021
	Monthly GSTR - 3B (Agg. Turnover < 5 Cr)	20th May'21	First 15 Days (Till 4th June'21)	Next 30 Days (Till 4th July'21)	5th July'21 Onwards	45 Days (Till 4th July'21)	NN 18 & 19 - CT Dated 01.06.2021
	PMT - 06	25th May'21	First 15 Days (Till 9th June'21)	Next 30 Days (Till 9th July'21)	10th July'21 Onwards	N/A	NN 18 & 19 - CT Dated 01.06.2021
May'2021	Monthly GSTR - 3B (Agg. Turnover > 5 Cr)	20th June'21	No Relaxation	First 15 Days (Till 5th July'21)	6th July'21 Onwards	15 Days (Till 5th July'21)	NN 18 & 19 - CT Dated 01.06.2021
	Monthly GSTR - 3B (Agg. Turnover < 5 Cr)	20th June'21	First 15 Days (Till 5th July'21)	Next 15 Days (Till 20th July'21)	21st July'21 Onwards	30 Days (Till 20th July'21)	NN 18 & 19 - CT Dated 01.06.2021
	PMT - 06	25th June'21	First 15 Days (Till 10th July'21)	Next 15 Days (Till 25th July'21)	26th July'21 Onwards	N/A	NN 18 & 19 - CT Dated 01.06.2021

Category 1 includes Chhattisgarh Madhya Pradesh, Gujarat, Dadra and Nagar Hayek Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh

A2Z Taxcorp LLP

Category 2 includes Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha

02. Waiver of Interest for Filing Form CMP - 08 by Composition Dealers

Sr. No	Period	Return Type	Interest On Late Payment of Tax (Due Date 18/04/2021)	Revised Date	Notification No.
1	Jan'21 - Mar'21	CMP - 08	Nil Rate	First 15 Days (Till 3rd May'21)	NN 18 & 19 - CT Dated 01.06.2021
			9%	Next 45 Days (Till 17th June'21)	
			18%	18th June'21 Onwards	

03. Extension of Due Dates for Various Type of Returns

Period	Return Type	Original Due Date	Revised Due Date	Notification No.
May'21	GSTR - 1	11th June'2021	26th June'2021	NN 17 - CT Dated 01.06.2021
May'21	IFF (QRMP)	13th June'2021	28th June'2021	NN 27 - CT Dated 01.06.2021
Jan'21 - Mar'21	ITC - 04	25th April'2021	30th June'2021	NN 26 - CT Dated 01.06.2021
FY 2020-21	GSTR - 4	30th April'2021	31st July'2021	NN 25 - CT Dated 01.06.2021

04. Other Relaxations

Sr. No.	Description	Notification No.
1	The condition in Rule 36(4) of the Central Goods and Services Tax Rules, 2017 (" CGST Rules ") w.r.t. 105% of eligible visible ITC from Form GSTR-2B, is to be seen cumulatively for the period April, May and June 2021 while taking the credit in Form GSTR-3B for the tax period of June, 2021	NN 27 - CT Dated 01.06.2021
2	Extended the time limit till June 30, 2021 , where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the Central Goods and Services Tax Act, 2017 (" CGST Act "), which falling during the period from the April 15, 2021 to June 29, 2021 .	NN 24 - CT Dated 01.06.2021

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3	Extended the time limit till July 15, 2021 , for verification of the registration application and approval under Rule 9 of the CGST Rules falling during the period of from May 01, 2021 to June 30, 2021 .	NN 24 - CT Dated 01.06.2021
4	Where the notice has been issued for rejection of refund claim (in part or full) and the time limit for issuance of order under Section 54(5) and (7) of the CGST Act falls during the period of from April 15, 2021 to June 29, 2021 then the time limit for issuance of order has been extended to the later of: a) 15 days after the receipt of reply to the notice from the registered person or b) June 30, 2021	NN 24 - CT Dated 01.06.2021
5	Seeks to exclude government departments and local authorities from the requirement of issuance of e-invoice.	NN 23 - CT Dated 01.06.2021
6	A registered person registered under the provisions of the Companies Act, 2013 shall, during the period 27 th April 2021 to the August 31st, 2021 , also be allowed to furnish the return under Section 39 of the CGST Act in FORM GSTR-3B and the details of outward supplies under Section 37 of the CGST Act in FORM GSTR-1 or using invoice furnishing facility, verified through electronic verification code (EVC) instead of DSC.	NN 27 - CT Dated 01.06.2021

05. Amnesty Scheme					
Return	Tax Period	Filing Between	Category	Late Fees	Notification No.
GSTR - 3B	July'17 to April'21	01.06.2021 to 31.08.2021	No Tax Liability	Rs. 500/- (Rs. 250/- CGST + Rs. 250/- SGST) per Return	NN 19 - CT Dated 01.06.2021
			Have Tax Liability	Rs. 1000/- (Rs. 500/- CGST + Rs. 500/- SGST) per Return	

06. Rationalization of late fees - for the period June'2021 onwards or Quarter ending June'2021 onwards.				
GST Return	Category	Annual Aggregate Turnover	Maximum Late Fees per Return	Notification No.
GSTR - 3B & GSTR - 1	Nil Tax Liability in GSTR - 3B or Nil Outward Supplies in GSTR - 1	Any Turnover	Rs. 500/- (Rs. 250/- CGST + Rs. 250/- SGST)	NN 19 & 20 - CT Dated 01.06.2021

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	Having tax liability in GSTR-3B or having outward supplies in GSTR-1	upto Rs. 1.5 Crore	Rs. 2,000/- (Rs. 1,000/- CGST + Rs. 1,000/- SGST)	NN 19 & 20 - CT Dated 01.06.2021
		between Rs. 1.5 Crore to Rs. 5 Crore	Rs. 5,000/- (Rs. 2,500/- CGST + Rs. 2,500/- SGST)	NN 19 & 20 - CT Dated 01.06.2021
		Above Rs. 5 Crore	Rs. 10,000/- (Rs. 5,000/- CGST + Rs. 5,000/- SGST)	
GSTR - 4	Composition Dealers having Nil Tax liability	N/A	Rs. 500/- (Rs. 250/- CGST + Rs. 250/- SGST)	NN 21 - CT Dated 01.06.2021
	Composition Dealers having Tax liability	N/A	Rs. 2,000/- (Rs. 1,000/- CGST + Rs. 1,000/- SGST)	
GSTR - 7	Person Required to Deduct Tax at Source	N/A	Reduced to Rs.50/- per day (Rs. 25/- CGST + Rs. 25/- SGST) Maximum of Rs. 2000/- (Rs. 1,000/- CGST + Rs. 1,000/- SGST)	NN 22 - CT Dated 01.06.2021

Our comments:

- It is to be noted that taxpayer's aggregate turn over in the previous financial year hold no value if his total amount of tax payable in the said return is nil, late fee for nil return shall be applicable.
- To know more, kindly watch following videos by CA Bimal Jain on:
 - "Upper Limit of Late Fees reduced for small Taxpayers - Late filing of GSTR-3B/GSTR 1" at: <https://www.youtube.com/watch?v=oKLOJ8d2GPQ&t=4s>
 - "Decoding of GST Amnesty Scheme - Not upto Expectations" at: <https://www.youtube.com/watch?v=lqjJhjet2qY>

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