



Key amendments in GST – March 2020

- An insight by Intaxx Associates



GST Changes (1/8)

#	Notification	Description
1	10/2020 CT Dt. 23.03.2020	Provides for special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu as a consequence of merger of the two UTs
2	11/2020 CT Dt. 23.03.2020	Provides for special procedures for tax payers who are under the proceedings of Insolvency and Bankruptcy Code.
3	12/2020 CT Dt. 23.03.2020	Provides to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)



GST Changes (2/8)

#	Notification	Description
4	13/2020 CT Dt. 23.03.2020	E-Invoice requirement for persons having a turnover of over ₹100 crores is revised to 01.10.2020.
5	14/2020 CT Dt. 23.03.2020	Requirement of QR code for B2C invoices issued by a person having a turnover of more than ₹500 crores is also revised to 01.10.2020.
6	15/2020 CT Dt. 23.03.2020	Due date for filing GSTR 9 / 9C for 2018-19 extended up to 30.06.2020.



GST Changes (3/8)

#	Notification	Description
7	16/2020 CT Dt. 23.03.2020	(i) Consequential amendment in CGST Rules, regarding Aadhar identification and physical verification of premises for grant of registration. (ii) Amendment in Rule 43 of CGST Rules. (iii) Various amendments relating to refunds.
8	17/2020 CT Dt. 23.03.2020	Exemption from Aadhar identification for persons, other than those to whom it is made mandatory vide Notification 18 & 19/2020.
9	18/2020 CT Dt. 23.03.2020	Aadhar identification for obtaining registration, made mandatory from 01.04.2020 for individuals.



GST Changes (4/8)

#	Notification	Description
10	19/2020 CT Dt. 23.03.2020	Aaadhar identification for obtaining registration, made mandatory from 01.04.2020 for certain category of persons (authorised signatories, Partners of partnership firms and Karta of HUF).
11	20/2020 CT Dt. 23.03.2020	Due date for filing GSTR 7 (TDS return) by those tax payers, whose principal place of business is in the UT of J & K or Ladakh, for the period from July 2019 to February 2020 is extended upto 24.03.2020.
12	21/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1 (quarterly), by those tax payers, whose turnover is upto Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the quarter October 2019 to December 2019, is extended up to 24.03.2020.



GST Changes (5/8)

#	Notification	Description
13	22/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1, by those tax payers, whose turnover is more than Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the period October 2019 to February 2020, is extended upto 24.03.2020.
14	23/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1, by those tax payers, whose turnover is more than Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the period July 2019 to September 2019, is extended upto 24.03.2020. FM in her press conference on 24.03.2020 has stated that the last date for filing has been extended to 30.06.2020. However notification in this regard is awaited.



GST Changes (6/8)

#	Notification	Description
15	24/2020 CT Dt. 23.03.2020	Due date for filing GSTR 1 (quarterly), by those tax payers, whose turnover is upto Rs.1.5 crore in the preceding financial year or current financial year, who have their principal place of business in the erstwhile state of J & K, for the quarter July 2019 to September 2019, is extended upto 24.03.2020.
16	25/2020 CT Dt. 23.03.2020	Due date for filing GSTR 3B, by those tax payers, who have their principal place of business in the erstwhile state of J & K, for the period October 2019 to February 2020, is extended upto 24.03.2020.
17	26/2020 CT Dt. 23.03.2020	Due date for filing GSTR 3 B, by those tax payers, who have their principal place of business in the erstwhile state of J & K, for the period July 2019 to September 2019, is extended upto 24.03.2020.



GST Changes (7/8)

#	Notification	Description
18	27/2020 CT Dt. 23.03.2020	Prescribes due date for filing GSTR 1 (quarterly) by all taxpayers, having turnover upto Rs.1.5 Crores in the preceding financial year, or current financial year, as 31st July 2020 for the quarter April to June and 31st October for the quarter July to September.
19	28/2020 CT Dt. 23.03.2020	Prescribes due date for filing GSTR 1 by all taxpayers, having turnover of more than Rs.1.5 Crores in the preceding financial year, or current financial year, as 11th of the succeeding month.



GST Changes (8/8)

#	Notification	Description
20	29/2020 CT Dt. 23 rd Mar 2020	<p>Prescribes due date for filing GSTR 3 B returns for all tax payers for the period April 2020 to September 2020.</p> <p>For those having turnover below Rs.5 Crores in the previous year and having their principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the due date shall be 22nd of the succeeding month.</p> <p>For those having turnover below Rs.5 Crores in the previous year and having their principal place of business in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the due date shall be 24th of the succeeding month.</p> <p>For all others, it shall be 20th of the succeeding month.</p>



GST Changes

#	Notification	Description
21		FM in her press conference on 24.03.2020 has stated that the last date for filing has been extended to 30.06.2020 for the months March, April and May 2020. However notification in this regard is awaited.



THANK YOU

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