

10th April 2020

GST Update - 1/2020

Gist of Notifications/Circulars/Orders from 01.01.2020 to 31.03.2020

Central Tax Notifications

⇒ **Effective date of certain provisions of Finance Act 2019**

01.01.2020 is notified as effective date of provisions of Finance (No.2) Act 2019 relating to GST EXCEPT

- Amendments relating to National Appellate Authority for Advance Ruling
- Amendment to Section 39(1) & (2) regarding GST Returns
- Amendment to Section 50 regarding interest levy on payment made through electronic cash ledger only

[Notification No. 01/2020 – Central Tax dated 01.01.2020]

⇒ **Extension of time limit for filing of GST TRAN 1 & GST TRAN 2 in certain cases -**

In respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension. GST TRAN 1 can be filed on or before 31.03.2020 and GST TRAN 2 on or before 30.04.2020.

CGST (Amendment) Rules 2020 – Amendment in Rule 117 – [Notification 02/2020 – Central Tax dated 01.01.2020]

⇒ **Extension of transition plan for Jammu & Kashmir to Union Territory of Jammu**

& Kashmir and Ladakh – Earlier the transition of ITC was permitted upto 31.10.2019 which is now extended to 01.01.2020. Balance of State taxes in electronic credit ledger from ~~31.10.2019~~ 01.01.2020 will be transferred to Union Territory tax in Electronic credit ledger.

[Notification No. 03/2020 – Central Tax dated 01.01.2020]

⇒ **Extension of Amnesty scheme for filing GSTR 1 of July 2017 to November 2019**

– Late fee for delay in filing GSTR 1 returns from July 2017 to November 2019 was waived if filed between 19.12.2019 to 10.01.2020 which is now extended to 17.01.2020

[Notification No. 04/2020 – Central Tax dated 10.01.2020]

⇒ **Revisional Authority Appointed** – Central Board of Indirect Taxes and Customs hereby authorises -

(a) the Principal Commissioner or Commissioner of Central Tax for decisions or orders passed by the Additional or Joint Commissioner of Central Tax; and

(b) the Additional or Joint Commissioner of Central Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax,

as the Revisional Authority under section 108 of CGST Act 2017

[Notification No. 05/2020 – Central Tax dated 13.01.2020]

⇒ **Extension of due date for filing GSTR 9 & GSTR 9C of FY 2017-18** – Due date for filing GSTR 9 & GSTR 9C pertaining to FY 2017-18 has been extended in the following manner:-

Registered person, whose principal place of business is in	Due Date
Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.	05.02.2020
Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory.	07.02.2020

[Notification No. 06/2020 – Central Tax dated 03.02.2020]

⇒ **Staggered due date of GSTR 3B** – Uniform Due date for filing GSTR 3B across the country is 20th of succeeding month which is now staggered as per location of principal place of business as follows:-

Limit for Turnover	Registered person, whose principal place of business is in	Due date
Aggregate Turnover > Rs. 5 Crores	Any State	20 th of succeeding Month
Aggregate Turnover upto Rs. 5 Crores	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	22 nd of succeeding Month
Aggregate Turnover upto Rs. 5 Crores	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	24 th of succeeding Month

[Notification No. 07/2020 – Central Tax dated 03.02.2020]

⇒ **Value in case of Lottery** - The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher - Central Goods and Services Tax (Second Amendment) Rules, 2020.

[Notification No. 08/2020 – Central Tax dated 02.03.2020]

⇒ **Exemption to Foreign Airlines from filing GSTR 9C** – The persons who are foreign company which is an airlines company covered under the notification issued under section 381(1) of the Companies Act, 2013 and who have complied with the rule 4 (2) of the Companies (Registration of Foreign Companies) Rules, 2014 are exempted from filing of GSTR 9C . However, they need to submit a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing CA in India or a firm or a LLP of practicing CA in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

[Notification No. 09/2020 – Central Tax dated 16.03.2020]

- ⇒ **Special Procedure for persons in Daman and Diu and Dadra and Nager Haveli**
- Tax period for January 2020 changed to 01.01.2020 to 25.01.2020 and for February 2020 is 26.01.2020 to 29.02.2020.
 - Special Procedure to transfer ITC

[Notification No. 10/2020 – Central Tax dated 21.03.2020]

- ⇒ **Special Procedure for companies under insolvency process**

To whom is this special procedure applicable? - Registered persons, who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016, undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP),

Period for which this special procedure is applicable? - From the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process.

Separate Registration - With effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration in each of the States or Union territories where the corporate debtor was registered earlier, within 30 days of the appointment of the IRP/RP.

First Return - after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

Input Tax Credit - In first return, the registered person will be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person.

Refund of tax already paid - Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

[Notification No. 11/2020 – Central Tax dated 21.03.2020]

- ⇒ **Waiver of requirement of filing of GSTR 1 & GST CMP 08 to those persons who opted for 6% composition scheme when supplying both goods and services**

Persons who have, instead of furnishing FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the CGST Rules, 2017 for the tax periods in FY 2019-20, such taxpayers shall not be required to furnish FORM GSTR-1 or FORM GST CMP-08 for all the tax periods in the FY 2019-20.

[Notification No. 12/2020 – Central Tax dated 21.03.2020]

⇒ **E-Invoices postponed to 01.10.2020**

What is E-Invoice? - The invoice shall be prepared by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common GST Electronic Portal.

To whom it is applicable? - Registered person, other than insurer, Banking company, financial institution including NBFC, GTA, supplier of passenger transportation service, person supplying services by way of admission to exhibition of cinematograph films in multiplex screens, whose aggregate turnover in a FY exceeds Rs. 100 crores.

Is it applicable for all supplies? NO, applicable only in respect of supply of goods or services or both to a registered person

Effective date - 01.10.2020

[Notification No. 13/2020 – Central Tax dated 21.03.2020]

⇒ **QR code on B2C Invoices postponed to 01.10.2020**

An invoice issued by a registered person, whose aggregate turnover in a FY exceeds Rs. 500 crores, other than other than insurer, Banking company, financial institution including NBFC, GTA, supplier of passenger transportation service, person supplying services by way of admission to exhibition of cinematograph films in multiplex screens and registered person supplying OIDARS, to an unregistered person, shall have Dynamic Quick Response (QR) code.

Where such registered person makes a Dynamic QR code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic QR code, shall be deemed to be having QR code.

Applicable from 01.10.2020

[Notification No. 14/2020 – Central Tax dated 21.03.2020]

⇒ **Due date for GSTR 9 & 9C for FY 2018-19 extended to 30.06.2020**

[Notification No. 15/2020 – Central Tax dated 23.03.2020]

⇒ **CGST (3rd Amendment) Rules 2020**

Aadhar Authentication while obtaining GST registration

Applicant while applying for GST registration has to undergo Aadhar authentication w.e.f 01.04.2020. If a Person fails to undergo Aadhar authentication, registration is granted only after physical verification of the principal place of business but not later than 60 days from date of application.

Physical verification of business premises in certain cases - Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of 15 working days following the date of such verification.

Form GSTR 9C mandatory only for registered person whose aggregate turnover during the financial year 2018-2019 exceeds Rs. 5 crores

Re-Credit of wrongly claimed refund - Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03

Change in definition of 'Turnover of zero-rated supply of goods' for claiming refund of unutilized ITC –

"Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both

Recovery of refund of unutilised ITC or IGST paid on export of goods where export proceeds not realised –

- Where any refund of unutilised ITC on account of export of goods or of IGST paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realized in India within the period allowed under the FEMA, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within 30 days of the expiry

of the period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50

- Where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the FEMA, but the RBI writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.
- Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from and the applicant produces evidence about such realisation within a period of three months from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the RBI

[Notification No. 16/2020 – Central Tax dated 23.03.2020]

⇒ **Exemptions from Aadhar Authentication**

Sub-Sections 6A, 6B, 6C & 6D are added to Section 25 of CGST Act 2017 are added vide Finance Act 2019.

25(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

25(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

Now, the above provisions shall NOT apply to following persons

A person who is not a citizen of India or

A class of persons other than the following class of persons, namely:–

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

[Notification No. 17/2020 – Central Tax dated 23.03.2020]

⇒ **Effective date of Aadhar Authentication**

In order to be eligible for application of registration from 01.04.2020, Aadhar Authentication is made mandatory

[Notification No. 18/2020 – Central Tax dated 23.03.2020]

The Following persons shall undergo aadhar authentication in ordert to be eligible for applying for GST registration wef 01.04.2020

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

[Notification No. 19/2020 – Central Tax dated 23.03.2020]

⇒ **Extension of due dates for persons whose principal place of business is in erstwhile state of Jammu & Kashmir and present union territory of Jammu & Kashmir and Ladakh.**

Return	Applicable to	Period	Due Date
GSTR 1	Registered persons having aggregate turnover of more than Rs. 1.5 crore in the preceding FY or current FY	Monthly - July 2019 to February 2020	24.03.2020
GSTR 1	Registered persons having aggregate turnover of upto Rs. 1.5 crore in the preceding FY or current FY	Quarter – July to September 2019; October to December 2019	24.03.2020
GSTR 3B	All Assesses	July 2019 to February 2020	24.03.2020
GSTR 7	All Assesses	July 2019 to February 2020	24.03.2020

[Notification No. 20 to 26/2020 – Central Tax dated 23.03.2020]

⇒ **Extension of facility of filing GSTR 1 and 3B till September 2020**

New return forms are supposed to be implemented from 01.04.2020 but now postponed to 01.10.2020 and hence existing facility of filing of GSTR 1 and GSTR 3B extended for another 6 months i.e. April 2020 to September 2020.

Return	Applicable to	Period	Due Date
GSTR 1	Registered persons having aggregate turnover of more than Rs. 1.5 crore in the preceding FY or current FY	April 2020 to September 2020	11 th of succeeding month
GSTR 1	Registered persons having aggregate turnover of upto Rs. 1.5 crore in the preceding FY or current FY	Period	Due Date
		April to June 2020	31.07.2020
		July to September 2020	31.10.2020
GSTR 3B	All Assesses	April 2020 to September 2020	20 th of Succeeding Month

[Notification No. 27 to 29/2020 – Central Tax dated 23.03.2020]

Integrated Tax Notifications

⇒ **Insertion of New Section 17A in IGST Act 2017**

Finance (No. 2) Act 2019 inserted new section 17A in IGST Act 2017 whose summary is as under:-

17A. Where any amount has been transferred from the electronic cash ledger under IGST to the electronic cash ledger under the SGST Act or the UTGST Act, the Government shall transfer to the SGST account or the UTGST account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed.

This provision is made effective from 01.01.2020

[Notification No. 1/2020 – Integrated Tax dated 01.01.2020]

⇒ **Change in place of supply of maintenance, repair or overhaul service in respect of aircrafts**

Place of supply of Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business shall be location of the recipient of service wef 01.04.2020

[Notification No. 2/2020 – Integrated Tax dated 26.03.2020]

Central Tax (Rate) Notifications

⇒ **Rate of Lottery Notified**

Rate of 28% notified for Lottery

[Notification No. 1/2020 – Central Tax (Rate) & 1/2020 – Integrated Tax (Rate) dated 21.02.2020]

⇒ **Reduced Rate of Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts**

Reduced rate of 5% notified for Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts

[Notification No. 2/2020 – Central Tax (Rate) & 2/2020 – Integrated Tax (Rate) dated 26.03.2020]

⇒ **Changes in rates of Goods as recommended in 39th GST Council Meeting**

Uniform rate of 12% notified for Safety Matches falling under HSN 3605 00 10
Effective from 01.04.2020

[Notification No. 3/2020 – Central Tax (Rate) & 3/2020 – Integrated Tax (Rate) dated 25.03.2020]

Circulars

⇒ **Standard Operating Procedure (SOP) to be followed by exporters**

- It is advised that exporters whose scrolls have been kept in abeyance for verification would be informed at the earliest possible either by the jurisdictional CGST or by Customs. To expedite the verification, the exporters on being informed in this regard or on their own volition should fill in information in the format attached as Annexure 'A' to the Circular and submit the same to their jurisdictional CGST authorities for verification by them. If required, the jurisdictional authority may seek further additional information for verification. However, the jurisdictional authorities must adhere to timelines prescribed for verification.
- Verification shall be completed by jurisdiction CGST office within 14 working days of furnishing of information in proforma by the exporter. If the verification is not completed within this period, the jurisdiction officer will bring it the notice of a nodal cell to be constituted in the jurisdictional Pr. Chief Commissioner/Chief Commissioner Office.
- After a period of 14 working days from the date of submission of details in the prescribed format, the exporter may also escalate the matter to the Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax by sending an email to the Chief Commissioner concerned

- The Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax should take appropriate action to get the verification completed within next 7 working days.

[Circular No. 131/1/2020 – GST dated 23.01.2020]

⇒ **Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal**

The prescribed time limit to make application to appellate tribunal will be counted from the date on which President or the State President enters office. . The appellate authority while passing order may mention in the preamble that appeal may be made to the appellate tribunal whenever it is constituted within three months from the President or the State President enters office. Accordingly, it is advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the appellate tribunal.

[Circular No. 132/2/2020 – GST dated 18.03.2020]

⇒ **Clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules**

Issue	Clarification
In case of demerger, proviso to rule 41 (1) of the CGST Rules provides that the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme. However, it is not clear as to whether the value of assets of the new units is to be considered at State level or at all-India level.	For the purpose of apportionment of ITC pursuant to a demerger under rule 41 (1) of the CGST Rules, the value of assets of the new units is to be taken at the State level (at the level of distinct person) and not at the all-India level.
Is the transferor required to file FORM GST ITC – 02 in all States where it is registered?	No. The transferor is required to file FORM GST ITC-02 only in those States where both transferor and transferee are registered.
The proviso to rule 41 (1) of the CGST Rules explicitly mentions ‘demerger’. Other forms of business reorganization where part of business is hived off or business is transferred as a going concern etc. have not been covered in	Yes, the formula for apportionment of ITC, as prescribed under proviso to sub-rule 41 (1) of the CGST Rules, shall be applicable for all forms of business reorganization that results in partial transfer of business assets along with

<p>the said rule. Wherever business reorganization results in partial transfer of business assets along with liabilities, whether the proviso to rule 41(1) of the CGST Rules, 2017 shall be applicable to calculate the amount of transferable ITC</p>	<p>liabilities.</p>
<p>Whether the ratio of value of assets, as prescribed under proviso to rule 41 (1) of the CGST Rules, shall be applied in respect of each of the heads of input tax credit viz. CGST/ SGST/ IGST/ Cess?</p>	<p>No, the ratio of value of assets, as prescribed under proviso to rule 41 (1) of the CGST Rules, shall be applied to the total amount of unutilized input tax credit (ITC) of the transferor</p>
<p>How to determine the amount of ITC that is to be transferred to the transferee under each tax head (IGST/CGST/SGST) while filing of FORM GST ITC-02 by the transferor?</p>	<p>The transferor shall be at liberty to determine the amount to be transferred under each tax head (IGST, CGST, SGST/UTGST) within this total amount, subject to the ITC balance available with the transferor under the concerned tax head</p>
<p>In order to calculate the amount of transferable ITC, the apportionment formula under proviso to rule 41(1) of the CGST Rules has to be applied to the unutilized ITC balance of the transferor. However, it is not clear as to which date shall be relevant to calculate the amount of unutilized ITC balance of transferor.</p>	<p>A conjoint reading of section 18 (3) of the CGST Act along with rule 41 (1) of the CGST Rules would imply that the apportionment formula shall be applied on the ITC balance of the transferor as available in electronic credit ledger on the date of filing of FORM GST ITC – 02 by the transferor.</p>
<p>Which date shall be relevant to calculate the ratio of value of assets, as prescribed in the proviso to rule 41 (1) of the CGST Rules, 2017?</p>	<p>For the purpose of apportionment of ITC under rule 41 (1) of the CGST Rules, while the ratio of the value of assets should be taken as on the “appointed date of demerger”, the said ratio is to be applied on the ITC balance of the transferor on the date of filing FORM GST ITC - 02 to calculate the amount to transferable ITC.</p>

[Circular No.133 03/2020-GST dated 23.03.2020]

⇒ **Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016**

Issue	Clarification
How are dues under GST for pre-CIRP period be dealt?	In accordance with the provisions of the IBC and various legal pronouncements on the issue, no coercive action can be taken against the corporate debtor with respect to the dues for period prior to insolvency commencement date. The dues of the period prior to the commencement of CIRP will be treated as 'operational debt' and claims may be filed by the proper officer before the NCLT in accordance with the provisions of the IBC. The tax officers shall seek the details of supplies made / received and total tax dues pending from the corporate debtor to file the claim before the NCLT.
Should the GST registration of corporate debtor be cancelled?	It is clarified that the GST registration of an entity for which CIRP has been initiated should not be cancelled under the provisions of section 29 of the CGST Act, 2017. The proper officer may, if need be, suspend the registration
Is IRP/RP liable to file returns of pre-CIRP period?	No. In accordance with the provisions of IBC, 2016, the IRP/RP is under obligation to comply with all legal requirements for period after the Insolvency Commencement Date.
Should a new registration be taken by the corporate debtor during the CIRP period?	The corporate debtor who is undergoing CIRP is to be treated as a distinct person of the corporate debtor and shall be liable to take a new registration in each State or Union territory where the corporate debtor was registered earlier, within 30 days of the appointment of the IRP/RP.
How to file First Return after obtaining new registration?	The IRP/RP will be liable to furnish returns, make payment of tax and comply with all the provisions of the GST law during CIRP period. The IRP/RP is required to ensure that the first return is filed under section 40 of the CGST Act, for the period beginning the date on which it became liable to take registration till the date on which registration has been granted.
How to avail ITC for invoices issued to the erstwhile registered	In the first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since appointment as IRP/RP and

<p>person in case the IRP/RP has been appointed before issuance of notification No.11/2020- Central Tax, dated 21.03.2020 and no return has been filed by the IRP during the CIRP ?</p>	<p>during the CIRP period but bearing the GSTIN of the erstwhile registered person.</p>
<p>How to avail ITC for invoices by persons who are availing supplies from the corporate debtors undergoing CIRP, in cases where the IRP/RP was appointed before the issuance of the notification No.11/2020 - Central Tax, dated 21.03.2020?</p>	<p>Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or 30 days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the CGST Act and rule made thereunder, except the provisions of rule 36 (4) of the CGST Rules.</p>
<p>Some of the IRP/RPs have made deposit in the cash ledger of erstwhile registration of the corporate debtor. How to claim refund for amount deposited in the cash ledger by the IRP/RP?</p>	<p>Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP / RP to the date of notification specifying the special procedure for corporate debtors undergoing CIRP, shall be available for refund to the erstwhile registration under the head refund of cash ledger, even though the relevant FORM GSTR-3B/GSTR-1 are not filed for the said period.</p>

[Circular No.134/04/2020-GST dated 23.03.2020]

⇒ **Clarification on Refund related issues**

- Restriction on Bunching of refund claims across Financial Years is removed on direction of Delhi High Court in case of M/s Pitambra Books Pvt Ltd.,
- Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate - The input and output being the same, though attracting different tax rates at different points in time, do not get covered under the provisions of section 54 (3) (ii) of the CGST Act and hence not eligible for refund
- Change in manner of refund of tax paid on supplies other than zero rated supplies - Any such refund of tax paid on supplies other than zero rated supplies will now be admissible proportionately in the respective original mode of payment i.e. in cases of refund, where the tax to be refunded has

been paid by debiting both electronic cash and credit ledgers (other than the refund of tax paid on zero-rated supplies or deemed export), the refund to be paid in cash and credit shall be calculated in the same proportion in which the cash and credit ledger has been debited for discharging the total tax liability for the relevant period for which application for refund has been filed. Such amount, shall be accordingly paid by issuance of order in FORM GST RFD-06 for amount refundable in cash and FORM GST PMT-03 to re-credit the amount attributable to credit as ITC in the electronic credit ledger.

- Guidelines for refunds of Input Tax Credit under Section 54(3) - Refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.
- New Requirement to mention HSN/SAC in Annexure 'B' - A column relating to HSN/SAC Code should be added in the statement of invoices relating to inward supply as provided in Annexure-B of the circular No. 125/44/2019-GST dated 18.11.2019 so as to easily identify between the supplies of goods and services. The applicant is, in addition to details already prescribed, now required to mention HSN/SAC code which is mentioned on the inward invoices. In cases where supplier is not mandated to mention HSN/SAC code on invoice, the applicant need not mention HSN/SAC code in respect of such an inward supply.

[Circular No.135/05/2020-GST dated 31.03.2020]

Orders

⇒ Time limit to file GST TRAN 1 extended to 31.03.2020 to those who could not submit by due date on account of technical difficulties on GST Portal and whose cases have been recommended by the Council.

[Order No. 01/2020-GST dated 07.02.2020]

For any further clarifications on the subject, feel free to write us @ bcoakp@gmail.com.