

GST

Relief measures announced by the Government due to lockdown restrictions imposed across the country owing to second wave of COVID-19

GST

The Government has notified various relaxations in GST compliances by way of reduction in interest rate and waiver of late fees. Table below captures important due dates for filing GST compliance returns considering reduced rate of interest and waiver of late fees.

Relaxation in interest rates for delay in payment of GST							
Return	QRMP	Turnover	Period	Original due date	Specified date (Nil interest)	Specified date (9% concessional interest)	From date (18% interest)
GSTR-3B	No	> ₹ 5 crores	Mar-21	20-Apr-21	NA	05-May-21	06-May-21
GSTR-3B	No	> ₹ 5 crores	Apr-21	20-May-21	NA	04-Jun-21	05-Jun-21
GSTR-3B	No	Upto ₹ 5 crores	Mar-21	20-Apr-21	05-May-21	20-May-21	21-May-21
GSTR-3B	No	Upto ₹ 5 crores	Apr-21	20-May-21	04-Jun-21	19-Jun-21	20-Jun-21
GSTR-3B (category 1 states)	Yes	Upto ₹ 5 crores	Jan-Mar'21	22-Apr-21	07-May-21	22-May-21	23-May-21
GSTR-3B (category 2 states)	Yes	Upto ₹ 5 crores	Jan-Mar'21	24-Apr-21	09-May-21	24-May-21	25-May-21
GST-PMT 06	Yes	NA	Apr-21	25-May-21	09-Jun-21	24-Jun-21	25-Jun-21
GST-PMT 06	Yes	NA	May-21	25-Jun-21	NA	NA	NA
GST-CMP 08	NA	NA	Jan-Mar'21	18-Apr-21	03-May-21	18-May-21	19-May-21

Relaxation in late fees for delay in filing of GST compliance returns

Return	QRMP	Turnover	Period	Original due date	Specified date (No late fees)	From date (late fees payable)
GSTR-1	No	NA	Apr-21	11-May-21	26-May-21	27-May-21
GSTR-3B	No	> ₹ 5 crores	Mar-21	20-Apr-21	05-May-21	06-May-21
GSTR-3B	No	> ₹ 5 crores	Apr-21	20-May-21	04-Jun-21	05-Jun-21
GSTR-3B	No	Upto ₹ 5 crores	Mar-21	20-Apr-21	20-May-21	21-May-21
GSTR-3B	No	Upto ₹ 5 crores	Apr-21	20-May-21	19-Jun-21	20-Jun-21
GSTR-3B (category 1 states)	Yes	Upto ₹ 5 crores	Jan-Mar'21	22-Apr-21	22-May-21	23-May-21
GSTR-3B (category 2 states)	Yes	Upto ₹ 5 crores	Jan-Mar'21	24-Apr-21	24-May-21	25-May-21

Cumulative input tax credit matching (ITC) with GSTR-2A/2B report for April and May

The Government has relaxed the input tax credit matching requirement with GSTR-2A/2B report for the month of April 2021 and has allowed matching with GSTR-2A/2B report cumulatively for the month of April 2021 and May 2021.

Relaxation for general compliance under CGST Act

- Where the time limit for completion or compliance of any action whether by tax authority or by a taxpayer is from 15.04.2021 to 30.05.2021, the time limit has been extended to 31.05.2021;
- Where the time limit for completion or compliance of any action for verification and approval of GST registration application whether by tax authority or by a taxpayer is from 15.04.2021 to 31.05.2021, the time limit has been extended to 15.06.2021;
- In case where a notice is issued for rejection of refund claim and where time limit for issuance of refund order is from 15.04.2021 to 30.05.2021, the time limit for passing refund order has been extended to 31.05.2021 or 15 days after the receipt of reply to the notice, whichever is later.

Compliance returns relaxation:

- Small taxpayers who have opted for QRMP option (Quarterly Return Monthly Payment), are allowed to file details of outward supplies in Invoice Furnishing Facility (IFF) for the month of April 2021 up to 28th May 2021;
- The due date for filing Form GST ITC-04 (job work compliance return) for the quarter January 2021 to March 2021 is extended up to 31st May 2021;
- The due date for filing Form GSTR-4 for composition taxpayers for financial year 2020-21 is extended up to 31st May 2021.

Supreme Court of India restores its earlier order extending due dates for filing appeals/petitions

Last year in March 2020, the Hon'ble Supreme Court of India in its suo motu writ petition no. 3/2020 dated 23rd March 2020 ordered that a period of limitation under general law of limitation or under special laws (both Central and/or State) shall stand extended with effect from 15th March 2020 till further order/s to be passed by the Hon'ble Supreme Court.

Thereafter on 8th March 2021, considering that the country is returning to normalcy, the Supreme Court disposed of the aforesaid suo motu proceedings by restricting the extension till 14th March 2021.

Now considering the extraordinary situation caused by the sudden and second outburst of COVID-19 Virus across the entire nation, the Supreme Court has restored its earlier order dated 23rd March, 2020 and in continuation of the order dated 8th March, 2021 has directed that the period(s) of limitation, as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings, whether condonable or not, shall stand extended till further orders. This will be applicable for any petition / application / suit / appeal / all other proceedings before Supreme Court / High Courts / Tribunals and Statutory Authorities. This Order of Supreme Court is made under Article 142 read with Article 141 of the Constitution of India and is binding on all Courts/Tribunals and authorities in India.

DGFT operationalises 'COVID-19 Helpdesk' for International Trade related Issues'

DGFT has operationalised a 'COVID-19 Helpdesk' to support and seek suitable resolutions to issues arising in respect of International Trade. This 'COVID-19 Helpdesk' would look into issues relating to Department of Commerce/DGFT, Import and Export Licensing Issues, Customs clearance delays, Import/Export documentation issues, Banking matters etc.

Helpdesk would also collect and collate trade related issues concerning other Ministries/Departments/Agencies of Central Government and State Governments and will co-ordinate to seek their support and provide possible resolution(s). Trade community can make use of this facility in any of the following ways:

- Navigate to the DGFT Website (<https://dgft.gov.in>) Services DGFT Helpdesk Service; then click on 'Create New Request' and select the Category as 'Covid-19', Select the suitable sub-category, enter the other relevant details and submit; OR
- Send your issues to email id: dgftedi@nic.in with the subject header: Covid-19 Helpdesk; OR
- Call at Toll Free No 1800-111-550.

It is also clarified that the status of resolutions and feedback may be tracked using the Status tracker under the DGFT Helpdesk Services. Email and SMS would also be sent as and when the status of these tickets are updated.