

GST/2020-21/04

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Amidst extended lockdown periods due to coronavirus outbreak, the Central Board of Indirect Taxes & Customs (CBIC) has extended various compliance deadlines to ensure minimum hardships to trade and industry in the lock down period. Below is the summary of various reliefs being extended to assesseees:

S. No.	Notification No.	Brief of the notification
1	38/2020-Central Tax	Filing procedures of GSTR-3B has been simplified: <ul style="list-style-type: none"> Persons registered under Companies Act' 2013 can file their GST returns through Electronic Verification Code (EVC) during the period from 21.04.2020 to 30.06.2020 instead of Digital Signatures. Registered person can file & verify Nil Return via SMS facility.
2	39/2020-Central Tax	Amendments have been made in notification no. 11/2020 dated 21.03.2020 pursuant to special procedures for corporate debtors undergoing the corporate insolvency process: <ul style="list-style-type: none"> Corporate debtors who are regular GST return filers have been excluded from the applicability of special procedures mentioned in above notification. Time period required for GST registration of IRP/RP where the corporate debtors were registered earlier has been extended to thirty days from the appointment of the IRP/RP or by 30th June 2020, whichever is later.
3	40/2020-Central Tax	Validity Period of E-Way Bill deemed to be extended to 31st May 2020 (Which are generated on or before 24th March & expired during 20th March to 15th April)
4	41/2020-Central Tax	Due date of Annual Return for FY 2018-19 has been further extended to 30th September 2020 earlier the same was extended to last week of June' 2020.

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