

Central Board of Indirect Taxes & Customs (CBIC) has issued multiple notifications on 30th September 2020 for extension of due dates, E-invoicing & QR code applicability and exemptions etc. In this update, a summary of provisions contained in the aforesaid notifications are provided.

A. GST Audit due date Extended

Government has further extended the time limit to furnish annual return (Form GSTR-9/9A) and reconciliation statement (Form GSTR-9C) for GST audit for the financial year 2018-19 **from September 30, 2020 to October 31, 2020.**

[Notification No: - 69/2020-Central Tax dated 30th September 2020](#)

B. E-Invoicing Applicability

Government has made changes in the provisions of E-invoicing wherein a registered person having aggregate turnover in 'any' preceding of the financial years from 2017-18 onwards exceeding Rs. 500 crores shall be required to comply with E-invoicing provisions. Further, it has been made applicable to Exporters whose turnover is more than 500 Cr.

[Notification No: - 70/2020-Central Tax dated 30th September 2020](#)

C. Dynamic QR code for B2C invoices extended

Government has deferred the requirement to provide Dynamic Quick Response (QR) code on invoices issued by a registered person whose aggregate turnover in a financial year from 2017-18 onwards exceeds Rs. 500 crores to an unregistered person (B2C invoices) **from 1st October 2020 to 1st December 2020.**

[Notification No: - 71/2020-Central Tax dated 30th September 2020](#)

D. E-invoice Update

QR Code has been made mandatory to be reported on invoices effective 1st October 2020. However a proviso is added under rule 48(4) whereby Commissioner has been given the powers to exempt a person or a class of registered persons from issuance of invoice with QR Code with embedded IRN through a notification to be issued on recommendation of the GST Council.

[Notification No: - 72/2020-Central Tax dated 30th September 2020](#)

E. Exemption on transportation services of goods to a place outside India by Sea & Air extended

Government has further extended the exemptions on supply of Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India and Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India under GST till **30th September, 2021**.

[Notification No: - 04/2020-Central Tax \(Rate\) dated 30th September 2020](#)

[Notification No: - 04/2020-Integrated Tax \(Rate\) dated 30th September 2020](#)

[Notification No: - 04/2020-Union Territory Tax \(Rate\) dated 30th September 2020](#)

F. One-time relaxation in implementation of E-Invoice Provisions for the month of October, 2020

Relaxation has been given in the initial phase of implementation of e-invoice, it has been decided that the invoices issued by the taxpayers during October 2020 without following the manner prescribed under rule 48(4), shall be deemed to be valid and the penalty leviable under section 122 of CGST Act, 2017, for such non-adherence to provisions, shall stand waived if the Invoice Reference Number (IRN) for such invoices is obtained from the Invoice Reference Portal (IRP) within 30 days of date of invoice.

[CBIC Press release dated 30th September 2020.](#)

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