

Summary of GST notifications issued on 15th October 2020

A. Due dates for filing of GSTR-1 for Quarterly Taxpayers

Due date for filing of **GSTR 1** for the registered persons having aggregate turnover of **up to 1.5 Crores** in the preceding FY or the current FY as follows:

Sr. No.	Period	Due date
1	FY 2020-21 Q3 (October' 2020 to December' 2020)	13 th January' 2021
2	FY 2020-21 Q4 (January' 2021 to March' 2021)	13 th April' 2021

Notification No: - 74/2020-Central Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english-2020.pdf>

B. Due dates for filing of GSTR-1 for monthly Taxpayers

Due date for filing of **GSTR 1** for the registered persons having aggregate turnover more than **1.5 Crores** in the preceding FY or the current FY as follows:

Sr. No.	Period	Due date
1	October' 2020	11 th November' 2020
2	November' 2020	11 th December' 2020
3	December' 2020	11 th January' 2021
4	January' 2021	11 th February' 2021
5	February' 2021	11 th March' 2021
6	March' 2021	11 th April' 2021

Notification No: - 75/2020-Central Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-75-central-tax-english-2020.pdf>

C. Due dates for filing of GSTR-3B

Due date for filing of **GSTR 3B** for the registered persons having aggregate turnover more than **5 Crores** in the preceding FY or the current FY as follows:

Sr. No.	Period	Due date
1	October' 2020	20 th November' 2020
2	November' 2020	20 th December' 2020

3	December' 2020	20 th January' 2021
4	January' 2021	20 th February' 2021
5	February' 2021	20 th March' 2021
6	March' 2021	20 th April' 2021

Due date for filing of **GSTR 3B** for the registered persons having aggregate turnover less than **5 Crores** in the preceding FY or the current FY as follows:

Sr. No.	Period	Due date (Category-A)*	Due date (Category-B)*
1	October' 2020	22 th November' 2020	24 th November' 2020
2	November' 2020	22 th December' 2020	24 th December' 2020
3	December' 2020	22 th January' 2021	24 th January' 2021
4	January' 2021	22 th February' 2021	24 th February' 2021
5	February' 2021	22 th March' 2021	24 th March' 2021
6	March' 2021	22 th April' 2021	24 th April' 2021

Category A- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep.

Category B- Himachal Pradesh, Punjab, Uttrakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

Notification No: - 76/2020-Central Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-76-central-tax-english-2020.pdf>

D. Exemption for filing of Annual return for FY 2019-20

The government has given exemption to the registered persons from filing of annual return for the FY 19-20 having aggregate turnover less than 2 Crore. Thus the registered person is not required to file GSTR 9 & GSTR 9A if the aggregate turnover is less than 2 Crores.

Notification No: - 77/2020-Central Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-77-central-tax-english-2020.pdf>

E. Quoting of HSN (Harmonised System of Nomenclature code on Tax Invoices

The Government has made it mandatory to mention the HSN Code as under:

Sr. No.	Aggregate Turnover in Preceding FY	No. of digits of HSN
1	Up-to Rs. 5 crores	4
2	More than Rs. 5 crores	6

The **only exemption** provided to the **registered persons having turnover less than 5 Crores** is that they are not required to mention the HSN code in the Tax Invoice in respect of supplies made to **unregistered persons**.

Notification No: - 78/2020-Central Tax & 06/2020 Integrated Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-78-central-tax-english-2020.pdf>

F. GST audit relaxation for FY 2019-20 & various other amendments in CGST rules

The government has made few important amendments in CGST rules as follows:

- The registered person who has opted to pay tax under composition scheme can now file NIL GST CMP 08 through SMS. (Earlier this facility was only available to the registered persons who are required to file NIL GSTR 1 & GSTR 3B)
- Government has extended the exemption for the registered persons having turnover less than 5 Crores from getting the books of accounts audited (GSTR 9C) .Meaning thereby, the registered person having aggregate turnover more than 2 Crore but less than 5 Crores is required to file GSTR 9 but is not required to file GSTR 9C & get its BOA audited.
- Changes have been made in various forms such as GSTR-1, GSTR-2A, GSTR-5A, GSTR-9, GSTR-9C, RFD-01, ASMT-01 & DRC Forms.

Notification No: - 79/2020-Central Tax dated 15th October 2020

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf>

Contact Us:

Delhi
A-15, Second Floor, Hauz Khas, New Delhi - 110016
(India)
Ph: +91,011 41655801, 41655802
Fax: +91 11 26567540

Bangalore No 605, Second Floor, 62nd Cross, 5th Block, Rajajinagar, Bangalore Karnataka - 560010 (India) Ph: +91 80 42064178	Pune Flat No- 2A, Gangotri Complex, Near Geeta Society, Camp, Pune 411001 (India) Ph: +91 020 30492191
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