

GST UPDATE
FEBRUARY 2020

NOTIFICATIONS AND CIRCULARS

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A NOTIFICATIONS UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	03.02.2020	06/2020 – CT,	Extends the last date for furnishing of annual return/reconciliation statement in Form GSTR-9/Form GSTR-9C for the period from 01.07.2017 to 31.03.2018.	44	80
A.2	03.02.2020	07/2020 – CT,	Notification issued to prescribe due dates for filing of return in Form GSTR-3B in a staggered manner.	39	61
A.3	04.02.2020	Corrigendum – CT,	Notification No. 06/2020-CT, dt. 03.02.2020	44	80

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A.1 Notification No. 06/2020 – CT ; dated 03.02.2020

G.S.R.....(E).–In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, in respect of the period from the 1st July, 2017 to the 31st March, 2018, for the class of registered person specified in column (2) of the Table below, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Registered person, whose principal place of business is in	Due date for furnishing return under section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18
(1)	(2)	(3)
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand.	5th February, 2020.
2.	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, West Bengal, Other Territory.	7th February, 2020.

[F.No.20/06/07/2019-GST]

(Pramod Kumar)
Director, Government of India

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A.2 Notification No. 07/2020 – CT ; dated 03.02.2020

G.S.R.....(E).–In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019, namely:–

In the said notification, after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the States of 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 shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the States of 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 shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively.”

[F. No. 20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019 and was last amended by notification number 77/2019 – Central Tax, dated the 26th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 956(E), dated the 26th December, 2019.

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A.3 Corrigendum 06/2020 - CT ; dated 04.02.2020

G.S.R...(E):- In the notification of the Government of India, in the Ministry of Finance, Department of Revenue, No. 06/2020-Central Tax, dated the 03rd February,2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 82(E), dated the 03rd February, 2020,-

- i. at page 2, in line 30, for the words “Tamil Nadu, Uttar Pradesh, Uttarakhand”, read “Tamil Nadu, Uttarakhand”;
- ii. at page 2, in line 35, for the words “Tripura, West Bengal”, read “Tripura, Uttar Pradesh, West Bengal”.

[F.No.20/06/07/2019-GST]

(Gaurav Singh)
Deputy Secretary to the Government of India

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B NOTIFICATIONS UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.	Rule
B.1	21.02.2020	01/2020 – CT(R)	Amends notification No. 1/2017 - CT (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.	9	-

B.1 Notification No. 01/2020 – CT(R) ; dated 21.02.2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II - 6%, S. No. 242 and the entries relating thereto shall be omitted;
- (b) in Schedule IV - 14%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“228.	Any chapter	Lottery”.
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- 2. This notification shall come into force on the 1st day of March, 2020.

[F.No.354/18/2019-TRU]

(Pramod Kumar)
Director to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017 and last amended by Notification No. 27/2019-Central Tax(Rate) dated 30th December, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 961(E), dated the 30th December, 2019.

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C NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.	Rule
C.1	21.02.2020	01/2020 – IT(R)	Amends notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.	5	-

C.1 Notification No. 01/2020 – IT(R) ; dated 21.02.2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II - 12%, S. No. 242 and the entries relating thereto shall be omitted;
- (b) in Schedule IV - 28%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“228.	Any chapter	Lottery”.
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- 2. This notification shall come into force on the 1st day of March, 2020.

[F.No.354/18/2019-TRU]

(Pramod Kumar)
Director to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and last amended by notification No. 26/2019-Integrated Tax (Rate), dated the 30th December 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 962(E), dated the 30th December 2019

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D ORDER

S. N.	Date	Order No.	Subject	Sec.	Rule
D.1	07.02.2020	01/2020-GST	Extension of time limit for submitting the declaration in Form GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases	140	117

D.1 Order No. 01/2020-GST; dated 07.02.2020

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 01/2019-GST dated 31.01.2019, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2020, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

(Yogendra Garg)
Principal Commissioner (GST)

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