



केन्द्रीय शुल्क आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX

सिकंदराबाद आयुक्तलय::SECUNDERABAD COMMISSIONERATE::

जी एस टी भवन::लाल बहादुर स्टेडियम रोड:: बशीरबाग, हैदराबाद:: - 500 004

GST BHAVAN:: L.B.STADIUM ROAD::BASHEER BAGH::HYDERABAD - 500 004
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व्यापार सुविधा सं./TRADE FACILITY No.11/2020 - Central Tax

सामान्य सं. / General No.11/2020

Subject: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg.

उपर्युक्त विषय पर केन्द्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड की फ़ाइल सं. F.No.CBEC - 20/06/04-2020-GST से जारी परिपत्र सं. 141/11/2020-GST दिनांक 24.06.2020 की प्रतिलिपि सूचना, मार्गदर्शन व आवश्यक कार्यवाही हेतु संलग्न है।

A Copy of the Circular No. 141/11/2020-GST dated 24.06.2020 issued from F.No.CBEC-20/06/04-2020-GST by Central Board of Indirect Taxes and Customs on the above mentioned subject is enclosed for information, guidance and necessary action.

2. सभी व्यापार संगठनों से निवेदन है कि व्यापार सुविधा की विषय वस्तु को संबंधितों के ध्यान में लाया जाए।

All the concerned associations are requested to bring the contents of this trade facility, to the notice of all concerned.

संलग्न /Encl: As above


(एम.आर.आर.रेड्डी/M.R.R.REDDY)
आयुक्त/COMMISSIONER

Issued from file C.No.IV/16/03/2020 - GST Cell dated 29 June, 2020

मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क,सीमा शुल्क व सेवा कर,हैदराबाद क्षेत्र को प्रति प्रस्तुत ।

Copy submitted to the Chief Commissioner, Customs& Central Tax,Hyderabad Zone.

प्रतिलिपि :

1. तेलंगाना एवं आंध्र प्रदेश चेम्बर ऑफ कॉमर्स संघ, फ़ैडरेशन हाउस,11-6-841,रेड हिल्स, हैदराबाद - 500 004 एवं अन्य संबंधित संघ (ईमेल के माध्यम से)
The Federation of Telengana and Andhra Pradesh Chambers of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad - 500 004 and other concerned Associations (Through Mail).
2. उप-आयुक्त/सहायक आयुक्त,अंबरपेट/मुशीराबाद/तारनका/ उप्पल /सिकंदराबाद/ बेगम्पेट /वारंगल मण्डल।
The Deputy Commissioner/Assistant Commissioner of Central Tax & Central Excise, Amberpet/ Begumpet/ Musheerabad /Secunderabad/Tarnaka/Uppal/Warangal Division.
3. सूचना पट्ट/ Notice Board.
4. मास्टर फ़ाइल /Master File

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CBEC-20/06/04-2020 -GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 24th June, 2020

To

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg.

Circular No. 136/06/2020-GST, dated 03.04.2020 was issued by the Board on the subject issue clarifying various issues relating to the measures announced by the Government providing relief to the taxpayers. The GST Council, in its 40th meeting held on 12.06.2020, recommended further relief to the taxpayers and accordingly, following notifications have been issued:

S. No	Notification No.	Remarks
1.	Notification No.51/2020-Central Tax, dated 24.06.2020.	Seeks to provide relief to taxpayers by reducing the rate of interest from 18% per annum to 9% per annum for specified period.
2.	Notification No.52/2020-Central Tax, dated 24.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing FORM GSTR-3B for specified period.
3.	Notification No.53/2020-Central Tax, dated 24.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing FORM GSTR-1 for specified period.

2. The above referred notifications have amended the parent notifications through which the relief from interest for late payment of GST and late fee for delay in furnishing of **FORM GSTR-3B / FORM GSTR-1** was provided for the tax periods of February, March and April, 2020. Accordingly, the clarifications issued vide Circular No. 136/06/2020-GST, dated 03.04.2020 stand modified to the extent as detailed in the succeeding paragraphs to incorporate the decisions of the 40th meeting of the GST Council. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise

of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") clarifies the issues detailed below:

Manner of calculation of interest for taxpayers having aggregate turnover above Rs. 5 Cr.

3.1 Vide notification No.31/2020- Central Tax, dated 03.04.2020, a conditional lower rate of interest was provided for various class of registered persons for the tax period of February, March and April, 2020. The same was clarified through Circular No. 136/06/2020-GST, dated 03.04.2020 (para 3, sl. No. 3, 4 and 5). It was clarified that in case the return for the said months are not furnished on or before the date mentioned in the notification No.31/2020- Central Tax, dated 03.04.2020, interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed.

3.2 The Government, vide notification no 51/2020- Central Tax, dated 24.06.2020 has removed the said condition. Accordingly, a lower rate of interest of NIL for first 15 days after the due date of filing return in **FORM GSTR-3B** and @ 9% thereafter till 24.06.2020 is notified. **After the specified date, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.**

3.3 The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (due date of filing being **20.04.2020**) is as illustrated in the Table below:

Table

Sl. No.	Date of filing GSTR-3B	No. of days of delay	Interest
1	02.05.2020	12	Zero interest
2	20.05.2020	30	Zero interest for 15 days, thereafter interest rate @9% p.a. for 15 days
3	20.06.2020	61	Zero interest for 15 days, thereafter interest rate @9% p.a. for 46 days
4	24.06.2020	65	Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days
5	30.06.2020	71	Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days and interest rate @18% p.a. for 6 days

Manner of calculation of interest for taxpayers having aggregate turnover below Rs. 5 Cr.

4.1 For the taxpayers having aggregate turnover below Rs. 5 Crore, notification No.31/2020- Central Tax, dated 03.04.2020 provided a conditional NIL rate of interest for the tax period of February, March and April, 2020. The Government, vide notification no 52/2020- Central Tax, dated 24.06.2020 provided the NIL rate of interest till specified dates in the said notification and 9% per annum thereafter till 30th September, 2020. Similar relaxation of reduced rate of interest has been provided for the tax period of May, June and July 2020 also for the said class of registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year. **The notification, thus, provides NIL rate of interest till specified**

dates and after the specified dates lower rate of 9% would apply till 30th September 2020. After 30th September, 2020, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.

4.2 The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (for registered persons for whom the due date of filing was **22.04.2020**) and **June, 2020** (for registered persons for whom the due date of filing is **22.07.2020**) is as illustrated in the Table below:

Table

S. No.	Tax period	Applicable rate of interest	Date of filing GSTR-3B	No. of days of delay	Interest
1	March, 2020	Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	22.06.2020	61	Zero interest
2			22.09.2020	153	Zero interest for 72 days, thereafter interest rate @9% p.a. for 81 days
4			22.10.2020	183	Zero interest for 72 days, thereafter interest rate @9% p.a. for 89 days and interest rate @18% p.a. for 22 days
4	June, 2020	Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	28.08.2020	37	Zero interest
5			28.09.2020	68	Zero interest for 63 days, thereafter interest rate @9% p.a. for 5 days
6			28.10.2020	98	Zero interest for 63 days, thereafter interest rate @9% p.a. for 7 days and interest rate @18% p.a. for 28 days

Manner of calculation of late fee

5.1 Vide notification No. 32/2020- Central Tax, dated 03.04.2020, a conditional waiver of late fee was provided for the tax period of February, March and April, 2020, if the return in **FORM GSTR-3B** was filed by the date specified in the said notification. The same was clarified through Circular No. 136/06/2020-GST, dated 03.04.2020.

5.2 The Government, vide notification No. 52/2020- Central Tax, dated 24.06.2020 has provided the revised dates for conditional waiver of late fee for the months of February, March

and April, 2020 and extended the same for the months of May, June and July, 2020 for the small taxpayers.

5.3 It is clarified that the waiver of late fee is conditional to filing the return of the said tax period by the dates specified in the said notification. **In case the returns in FORM GSTR-3B for the said months are not furnished on or before the dates specified in the said notification, then late fee shall be payable from the due date of return, till the date on which the return is filed.**

6. The contents of the Circular 136/06/20-GST, dated 03.04.2020 are modified to this extent. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner
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