



GoM to submit its report by



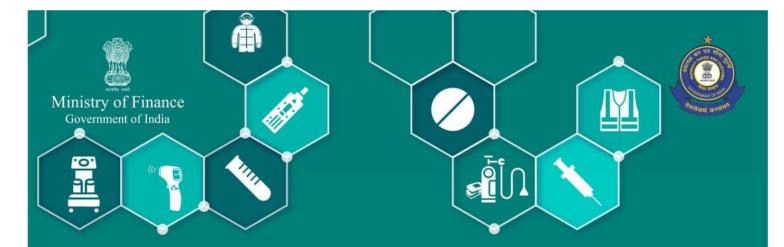












Exemption from IGST to import of Covid-19 related relief goods

- Exemption from IGST to specific Covid-19 related relief goods such as medical oxygen, oxygen concentrators and other oxygen storage and transportation equipment, certain diagnostic markers test kits and vaccines, even if imported on payment basis and meant for donating to government or any other relief agencies on the recommendation of state authority, till 31st August, 2021.
- IGST adhoc exemption given earlier upto 30th June, 2021 on items imported free of cost for free distribution has also been extended to 31st August, 2021.











Exemption from IGST to the import of drug used for treating the black fungus

Amphotericin B (the drug required for treating Mucormycosis fungal infection) if imported either free of cost or on payment basis and meant for donating to government or any other relief agencies on the recommendation of state authority, till 31st August 2021.















Diethylcarbamazine (DEC) tablets rates reduced to support the Lympahtic Filarisis (an endemic) elimination programme being conducted in collaboration with WHO.















GST Amnesty Scheme to provide relief to the GST Taxpayers

Late fee for non-furnishing of returns in **FORM GSTR-3B** for the tax periods from July, 2017 to April, 2021 has been reduced as under:

Category of Taxpayers	Maximum amount of Late Fee	
Taxpayers having NIL tax liability during the respective tax period	₹500/- (₹250/- each for CGST & SGST) per return	
Other Taxpayers	₹1000/- (₹500/- each for CGST & SGST) per return	

Reduced rate of late fee would apply if return in FORM GSTR-3B for these tax periods are furnished between 01.06.2021 to 31.08.2021.







Rationalization of late fee leviable on account of delay in furnishing return in FORM GSTR-3B and FORM GSTR-1 for prospective tax period (June, 2021 onwards)

To reduce burden of late fee on taxpayers, the late fee is being capped, as follows:

Category of Taxpayers	Maximum amount of Late Fee
Taxpayers having nil tax liability/ nil outward supplies	₹500/- (₹250/- each for CGST & SGST) per return
 Other Taxpayers: For taxpayers having aggregate turnover in preceding FY upto ₹ 1.5 crores 	• ₹ 2000/- (₹ 1000/- each for CGST & SGST) per return
 For taxpayers having aggregate turnover in preceding FY between ₹ 1.5 crores to ₹ 5 crores 	• ₹5000/- (₹2500/- each for CGST & SGST) per return
 For For taxpayers having aggregate turnover in preceding FY above ₹ 5 crores 	• ₹10000/- (₹5000/- each for CGST & SGST) per return













Rationalization of late fee leviable on account of delay in furnishing return in **FORM GSTR-4** by composition taxpayers for prospective tax periods (FY 21-22 onwards)

Category of Taxpayers	Maximum amount of Late Fee	
Taxpayers having NIL tax liability	₹500/- (₹250/- each for CGST & SGST) per return	
Other Taxpayers	₹2000/- (₹ 1000/- each for CGST & SGST) per return	















Rationalization of late fee leviable on account of delay in furnishing return in **FORM GSTR-7** by Tax Deductors at Source for prospective tax periods (June, 2021 onwards)

- Late fee payable for delayed furnishing of return in FORM GSTR-7 to be reduced to ₹ 50/- per day (₹ 25/- each for CGST & SGST) per return
- Maximum amount of late fee is ₹ 2000/-(₹ 1,000/- each for CGST & SGST) per return

Relevant notification to implement the above recommendation is being issued.



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Compliance related relief for GST Taxpayers Amendment in Rule 36(4) of CGST Rules Relaxation in availment of Input Tax Credit (ITC)

105% cap on availment of ITC to be applicable on cumulative basis for tax periods April, May and June, 2021, to be applied in the return FORM GSTR-3B for the tax period June, 2021

















Recommendation of 43rd GST Council Meeting

Compliance related relief for taxpayers who are not under QRMP Scheme

Due date for furnishing details of outward supplies in **FORM GSTR-1** for the month of May 2021 to be extended by 15 days. The revised due date is as under:

GST Return	Month	Due date	Extended Due Date
FORM GSTR-1	May 2021	11.06.2021	26.06.2021















Compliance related relief for Composition Taxpayers

Due date for furnishing Annual return in **FORM GSTR-4** for the FY 2020-21 to be extended to 31.07.2021

















Compliance related relief for taxpayers who are under QRMP Scheme

Last date for uploading B2B invoices for the month of May, 2021 through Invoice Furnishing Facility (IFF) to be extended by 15 days. The revised last date is as under:

GST Form	Month	Last date	Extended Last Date
FORM IFF	May 2021	13.06.2021	28.06.2021













Compliance related relief for GST Taxpayers



Now Due Date for ITC-04, for QE March, 2021 is 30.06.2021

Due date for furnishing
FORM ITC-04 (intimation of goods sent on job work) for the Quarter ending March,
2021 to be extended to
30.06.2021









