



Ref No. –TRD-IDT/GST/21

Date: 28.07.2020

To
Shri M. Ajit Kumar, IRS
Chairman
Central Board of Indirect Taxes and Customs

Subject: Kind Attention for issuance of GST Notification within a Timeframe

Respected Sir,

Greetings from The Institute of Cost Accountants of India...!!!

The Institute of Cost Accountants of India is a Statutory Body set up under an Act of Parliament in the year 1959 and is headquartered in Kolkata. The Institute has, 4 Regional Councils, 108 Chapters all over India, 10 Overseas Centers, 4 Centre of Excellence and many more ROCCs extension Centers and Support Centers and is a Founder Member of IFAC, CAPA and SAFA. The Tax Research Department of The Institute of Cost Accountants of India has been putting in sustained efforts to support the Government in smooth implementation of GST by providing suggestions, creating awareness and dispersing the knowledge about GST among various stakeholders through conducting of Courses, Webinars, Corporate Trainings, Seminars, Publication of Tax Bulletins and Handbooks on various Topics of Taxation, both Direct and Indirect, among many others since the implementation of GST.

As a part of our continuous effort in providing suggestions to the Govt, we take this opportunity to bring to your kind notice that there are few instances where notifications are being published after a long gap from the date of decision taken in GST Council Meeting and even in few cases Notification is being issued after the date on which that notification is being effective.

Few examples are produced as below:

SL No	GST Council Meeting & Date	Decision Taken	Notification No	Notified as on
1	40th GST Council Meeting Dated on 12th June, 2020	No late fee for delayed filing of GSTR-3B for the period July, 2017 to January, 2020.	52/2020- Central Tax	24th June 2020
2	40th GST Council Meeting Dated on 12th June, 2020	Maximum Late fee capped at Rs. 500/- per return for delayed filing of GSTR-3B for the period July, 2017 to January, 2020.	52/2020- Central Tax	24th June 2020
3	40th GST Council Meeting Dated on 12th June, 2020	To levy interest @9% p.a. instead of 18% p.a. on delayed payment of taxes.	51/2020- Central Tax	24th June 2020



4	39th GST Council meeting Dated on 14th March, 2020	Aadhar authentication while obtaining the registration	18/2020- Central Tax	23rd March 2020
5	39th GST Council meeting Dated on 14th March, 2020	Computation of ITC reversal under rule 43 for capital goods	16/2020- Central Tax	23rd March 2020
6	39th GST Council meeting Dated on 14th March, 2020	New return system shall be implemented from October-2020. So existing system of GSTR 1 and GSTR 3B will be continued till September 2020	Not yet notified	
7	39th GST Council meeting Dated on 14th March, 2020	Deferment of E-invoice and QR Code	14/2020- Central Tax	21st March 2020
8	39th GST Council meeting Dated on 14th March, 2020	Extension of the time to finalize e-Wallet scheme up to 31.03.2021	Not yet notified	
9	38th GST Council meeting Dated on 18th Dec, 2019	waiver of late fee to be given to all taxpayers in respect of all pending FORM GSTR-1 from July 2017 to November 2019, if the same are filed by 10.01.2020.	74/2019-Central Tax	26th December, 2019
10	37th GST Council meeting Dated on 20th September, 2019	Small Regular Tax Payers having Turnover of sale or/and Services in preceding FY upto Rs.2 Crore are not required to upload Annual Return in form no. GSTR-9 for the FY-2017-2018 and FY-2018-2019 as it is made optional	47/2019 – Central Tax	09th October 2019
11	37th GST Council meeting Dated on 20th September, 2019	Few Services under Warehousing Sector , Insurance Sector etc. was declared as exempted from GST	21 /2019- Central Tax (Rate)	30th September, 2019
12	37th GST Council meeting Dated on 20th September, 2019	GST Rate revised on multiple goods as well as services	20/2019- Central Tax (Rate)	30th September, 2019
13	37th GST Council meeting Dated on 20th September, 2019	Notify few services under reverse charge mechanism (RCM)	22/2019- Central Tax (Rate)	30th September, 2019



14	37th GST Council meeting Dated on 20th September, 2019	New GST returns in form no. GST Ret -1- Normal-Monthly, GST-Ret-1-Normal-Quarterly, Sahaj and Sugam shall be applicable from tax period April-2020	Not notified , rather implementation of New Return Prototype has been deferred in 39th GST Council Meeting
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Sl No.	State	Extension in Due Date	Notification No.	Notified as on	Notification should be published
1	Union Territories of Daman and Diu & Dadar and Nagar Haveli.	Extend the date upto 31st July 2020 for transition under GST on account of merger	45/2020 – Central Tax (This notification became effective from 31st May 2020)	09th June, 2020	Notification should be published before 1st June 2020
2	Assam, Manipur or Tripura	Extend the due date up to 25th December 2019 for furnishing of return in FORM GSTR-7 for registered persons for the month of November, 2019.	78/2019 – Central Tax (This notification became effective from 10th December, 2019.)	26th December, 2019	Notification should be published on or before 10th December 2019
3	Assam, Manipur, Meghalaya or Tripura	Extend the due date up to 31st December 2019 for furnishing of return in FORM GSTR-3B for registered persons for the month of November, 2019	77/2019 – Central Tax (This notification became effective from 23rd December, 2019)	26th December, 2019	Notification should be published on or before 23rd December 2019
4	Assam, Manipur or Tripura	Extend the due date up to 31st December 2019 for furnishing of return in FORM GSTR-1 for registered persons having aggregate turnover more than 1.5 crore rupees for the month of November, 2019.	76/2019 – Central Tax (This notification became effective from 11th December, 2019)	26th December, 2019	Notification should be published on or before 11th December 2019
5	Jammu and Kashmir	Extend the due date up to 20th December 2019 for furnishing of return in FORM GSTR-3B for registered persons for the month of October, 2019	67/2019 – Central Tax (This notification became effective from 30th November, 2019)	12th December, 2019	Notification should be published on or before 30th November 2019



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6	Jammu and Kashmir	Extend the due date up to 20th December 2019 for furnishing of return in FORM GSTR-3B for registered persons for the months of July, 2019 to September, 2019	66/2019 – Central Tax(This notification became effective from 30th November, 2019)	12th December, 2019	Notification should be published on or before 30th November 2019
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In view of the above, after getting various doubts, clarification and queries from Stakeholders, The Institute of Cost Accountants of India, being a professional body would like to draw your kind attention to reduce the time gap of issuance of Notifications, especially in case of state wise extension in due dates within a proper time frame.

We look forward to a favorable action. Your good office may reach us at trd@icmai.in

Thank you.

Yours Sincerely,

CMA Niranjana Mishra
Chairman- Indirect Taxation Committee
The Institute of Cost Accountants of India