

JUNE, 2020

TAX Bulletin

★ ★ VOLUME - 66 ★ ★



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)

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MISSION STATEMENT

“The CMA Professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting.”

VISION STATEMENT

“The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally.”

Objectives of Taxation Committees:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stake holders and also Crash Courses on GST for Colleges and Universities.

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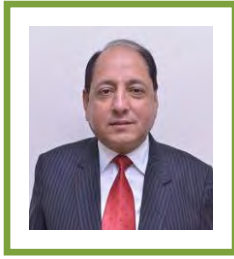
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CMA Rakesh Bhalla
Chairman, Direct Taxation Committee



CMA Niranjana Mishra
Chairman, Indirect Taxation Committee

FROM THE DESK OF CHAIRMAN

Dear Friends and Professional Colleagues,

The last fortnight has been quite positive for the Tax Research Department. Webinars on Direct Tax topics like Section 269SU and Section 206C (1H) by CMA Harish Joshi on 04.06.2020, How to prepare appeal & File before CIT (Appeals) -An analysis of Practical issues by CMA Niranjana Swain on 08.06.2020 and Penalty Provisions under Income Tax Act by Shri Tapas Majumder on 11.06.2020 have been conducted. In Indirect Tax a webinar on the topic Value of taxable supply (Valuation) by CMA Vishwanath Bhat has also been conducted on 05.06.2020.

We are also happy to announce that the online admissions for all the Taxation Courses have started. Keeping the present pandemic COVID 19 situation in view all the courses would be conducted on online mode, maintaining the safety and social distancing norms as per the directives issued by the Government of India.

Suggestions on 'GST Audit Manual 2019' have been submitted to the Central Board of Indirect taxes and Customs. A representation has also been submitted to the Ministry of Corporate Affairs for Inclusion of Cost Accountants to authenticate the Statement of Receipts and Payments in respect of Indian Business Operation of Foreign Airlines Companies by 30th September of the year succeeding the Financial Year.

We are happy that Team – Tax Research is undertaking its responsibilities of delivering technical support to our members and stake holders with sincerity and dedication. We are also thankful to all the Resource persons for their guidance and contribution.

We Pray the almighty for safety and Security of All.

Jai Hind

CMA Rakesh Bhalla
17th June 2020

CMA Niranjana Mishra
17th June 2020

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ACKNOWLEDGEMENTS

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Articles on the Topics of Direct and Indirect Taxation are invited from readers and authors. Along with the article please share a recent passport-sized photograph, a brief profile and the contact details. The articles should be the author's own original.

Please send the articles to

trd@icmai.in / trd.ad1@icmai.in



GST IMPACT ON TRANSACTIONS DURING COVID

CMA Bhogavalli Mallikarjuna Gupta
Product Evangelist
Logo Info Soft Business Technologies Pvt Ltd

The world has faced many pandemics in the past and this the first pandemic we are seeing during the last hundred years. The pandemic has created a mayhem for almost all the countries economies and no sector is spared. The recovery path is not in sight and may take longer time then expected by the trade and industry initially. As per the survey of global 500 CEO's it is expected to recover by Q1 of 2022 that means all need to wait for at least another 4-6 quarters and even the economies may not come back to the pre pandemic levels. The pandemic has created crisis and every crisis creates an opportunity. Professionals likes CMAs have lot of opportunity and they will be able to scale new heights if they adapt the new normal and pivot their way of working. In todays VUCA world the term Pivot or Perish holds true and we need to adapt to the new normal to be successful else we may also be wiped out like certain industries. The early we adapt, the higher the success and survival rate.

The way business is doing has seen a drastic change and new model are coming up and adaption of technology is gaining lot of thrust and at the same time budgets are also being allocated towards technology for making easy access of data and reach new markets. As part of this data safety and security has to be taken into consideration along with the compliances on the transactions. Here we will discuss about the GST impact on the transactions during COVID period.

1. Returns from Customers / Dealers / Stockists / C&F Agents

With the uncertain times in business due to lockdown and change in customer preferences, many of the taxpayers are willing to send back the materials which are not being preferred by customers to minimize the cash outflows. In such cases any of the two models can be followed

i) The recipient can send the same through a delivery challan and if required along with a e-waybill and return to the supplier and if the supplier accepts, he will issue a credit note, this will reduce the cash outflow to the recipient but the only challenge is it will increase the tax liability.

ii) The recipient can return the goods under his invoice and the supplier will be taking the credit of the same. In this case the supplier will adjust against the outstanding dues of the recipient. The supplier will take the input tax credit on the face of the invoice issued by the recipient.

In either of the models, the recipient has to take proper care while filing the returns and also discharge the same through cash or existing input tax credit.

2. Expired Stock

In case of food items or perishables or medicines, they have a shelf life and need to be consumed within the expiry date. Due to lockdown the same could not be sold and being expired stock cannot be sold now. The Recipients have to return the goods and for this they have get a credit note from the supplier.

The claims have to settled at the earliest, in most of the companies especially in the F& B and pharma industry, this is a major challenge. The claim process takes normally two to three months. The OEMs and suppliers should process the claims and issue credit notes at the earliest else the other challenge is they cannot issue post filing of September returns due date. If they are processed and issued at the earliest, it will infuse confidence with the stake holders across the supply chain and for this if possible, they should rollout DMS software as it will also give them the real time update on the stock with various stakeholders in the supply chain.

3. Damaged Goods

The lockdown has been announced with immediate effect and as a result, the manufacturing process have to stopped all of a sudden. This has resulted in loss of raw materials or work-in-process materials. In case of expired goods also same challenge. As per the provisions of the law, the input

tax credit availed on those goods have to be reversed in GSTR – 3B accordingly in the month the losses or damages have taken place.

If they do not reverse the input tax credit, then the department will issue notices under section 73 or 74 of the CGST Act and if that is the case, they have to pay penalties along with interest if not paid within stipulated time. The damaged goods have to be valued correctly and for this a proper statement should be prepared along with amount of ITC being reversed. If possible, copy of the purchase invoices should be filed along with the workings as it will help in the long run. Apart from the goods in case of WIP if there are any services, they also should be included in the valuation.

4. Delayed Payments

The trade and industry is facing lot of cash crunch due to the lockdown and as there was not business for almost 70 days. This is resulting in cash flow challenges which in turn has resulted in lower cash flows. This is impacting the payments to be made to the suppliers and in some cases the payments are getting delayed beyond 180 days.

As per the provisions of the GST, if the supplier payments are made delayed then the input tax credit availed should be reversed accordingly. The taxpayers are required to verify all the invoices for which payments are not made fully or proportionally have to be identified and input tax credit has to be reversed and the same has to be show in the GSTR – 3B and discharged as tax liability. As and when the payments are made to the supplier, the input tax credit can be taken again by showing the same in GSTR – 3B.

5. Issue of Debit / Credit Notes

In every business it is required to issued debit notes or credit notes on account of existing trade schemes or for price difference. Normally they are issued during the year end in march before the closure of the financial year but this year the same could not be issued due to lockdown. Now unlock 1 has been announced but there are lot of restrictions. As a result of it all the staff is not able to attend office. Another challenge is that many of the employees have returned to their home towns and they are not willing to come back. The second one is creating lot of issues for the MSMEs and they do not have proper systems in place. As the new person has to come and understand the same will take some to understand and process the debit and credit notes.

These debit or credit notes have to issued before filing of the September months returns due date or filing of annual returns. The process of issuing of the debit and credit notes have to be expedited and issued else it will result in additional loss as the recipient will not be able to avail input tax credit and they will insist for compensating the same. If compensated that will be additional burden at this hour our crisis. In order to avoid this, it is recommended to issued them at the earliest.

6. Schemes

The busines has been impacted a lot and customers spending pattern has changed a lot and they are spending only on necessities and also with value added products. To reduce the inventory and liquidate the stocks, the OEMS are coming with lot of schemes like offers or free or with hefty discounts or coupons. All these have impact on GST and they have to be accounted and GST Liability has to be discharge accordingly. If it is offer, there is no impact on the GST like where the offer runs as Buy 2 and get 1, in such a case, the price will be charged is for two units and GST is to be paid on those two units but the inventory has to be updated for three units and tax invoice or bill of supply has to be issued accordingly.

Similarly, if the goods are given as free samples, where there is no consideration being received, in such cases, the input tax credit availed has to be reversed. In case of the vouchers issued where the customer can redeem on future supplies, the tax liability has to be discharged if any accordingly.

The GST implications have to identified on the transactions and the same has to be discharged during the month it is recoded in the books of accounts. As these are not regular transactions proper care

should be taken else during the scrutiny or assessment interest and penalty also has to be paid on the GST liability determined at that point of time.

7. Supplier filing of Returns

As per the current provisions, the input tax credit can be availed only on matching but with the pandemic situation in the market, the Government has extended the return filing dates. This means that all the taxpayers will be filing their returns only on the due date and this would result in data not being reflected in GSTR – 2A.

The challenge which the buyers are facing is will the supplier file his returns and remit the taxes else the input tax credit has to be reversed along with interest. As a result of this many suppliers are in a fix to purchase or not to purchase from the small taxpayers who are having a turnover less than Rs 5 crores. This is proving to be a challenge to the MSMEs as they are not getting orders. To address this challenge the industry has to adapt any one of the following approaches

- a) Let the recipient pay the tax amount upfront and the supplier will file the returns and pay taxes,
- b) Retain the tax amount and pay the same only on reflecting the same in the GSTR – 2A.

This will ensure that there are no financial losses on supplier not filing the returns.

The above are some of the transactions which are being impacted and necessary steps have to be taken from time to time to avoid huge penalties and interest along with additional cash outflow. This is situation which we have not seen or envisaged at any point of time nor we have considered them in the business plans or experienced previously. Tax planning and availing the relaxations in the GST should be availed after making a trade off with the order book and cash out flows. Apart from these, the business process also has to be tweaked to make them simpler and less people driven by using technology wherever possible. This is a crisis but in very crisis there is a business opportunity and depends how we utilize the same.

The author can be reached for any information or clarifications

Disclaimer

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EQUALISATION LEVY

CMA Ajay Deep Wadhwa
Past chairman – EIRC of ICAI

Recently USA cautioned India that its 6% equalisation levy, popularly known as Google Tax, on foreign online advertising platforms may impede its overseas trade and increase the risk of retaliation from countries where Indian companies are doing business. This Tax is becoming a bone of contention between India and USA.

What is Equalisation Tax?

Equalisation Levy was introduced in India in 2016, with the intention of taxing the digital transactions i.e. the income accruing to foreign e-commerce companies from India. This covers income from advertising also which is aimed at taxing business to business transactions.

Over the last decade, Information Technology has gone through an exponential expansion phase in India and globally. This has led to an increase in the supply and procurement of digital services. We have seen recently during country wide lockdown due to Covid-19 that the dependence on information technology has increased many folds. This has given rise to various new business models, where there is a heavy reliance on digital and telecommunication networks.

Government of India could sense this increase of the importance of IT sector as well as of social networking platforms much earlier and quite rightly thought it as an opportunity to increase its tax collection and therefore introduced Equalization tax in 2016. This tax was given effect to one of the recommendations of the BEPS (Base Erosion and Profit Shifting) Action Plan.

Applicability

In fact, Equalization Levy is a direct tax, which is withheld at the time of payment by the service recipient. Following the two conditions are required to be met to be liable to equalisation levy –

- The payment should be made to a non-resident service provider;
- The annual payment made to one service provider exceeds Rs. 1,00,000.00 in one financial year.

The following services were covered for levying equalization levy –

- Online advertisement;
- Any provision for digital advertising space or facilities/ service for the purpose of online advertisement;
- It was also mentioned during the introduction of the levy that as and when any other services are notified, these will be included with the aforesaid services.

Later, Finance Bill, 2020 proposes to expand the scope of the “equalisation levy” to include consideration received by e-commerce operators from e-commerce supply or services, and taxed at a rate of 2%.

Currently the applicable rate of tax is 6% of the gross consideration to be paid.

It can be understood with an example. Suppose Hari has advertised for his product on FB to expand his business. He has to pay Rs. 2,00,000 in FY 2020-21 to FB for the advertising services availed. FB will bill Rohan for an amount of Rs. 2,12,765.90, i.e Rs.200000.00 + (200000*6/94). Hari will deduct TDS at the rate of 6% of Rs. 2,12,765.9 = Rs. 12,765.9 and pay the balance of Rs. 2,00,000 (Rs. 2,12,765.9 – Rs. 12,765.9) to FB. Later on, Hari will deposit this levy into Government kitty by the due date of next month and file annual return.

Return

Due date of furnishing Equalisation Levy Statement (Form-1) is on or before 30th June of Financial Year ended. This is the annual statement.

From the above example, let us assume Hari will make the payment on 15th February'2021. He would deposit the tax with the authorities by 7th March, 2021 and would file the statement (i.e. Form -1) on or before 30th June, 2021 in normal circumstances.

Penalty

- In case there is a delay in payment, interest is charged at 1% of the outstanding levy for every month or part thereof is delayed.
- In case there is non-compliance on behalf of the service recipient, the compliance procedure for the Equalisation Levy is the responsibility of the service recipient.
- If Equalisation Levy is not deducted then penalty will be equal to the amount of levy failed to be deducted (along with interest and depositing of the principal levy outstanding).
- In case of Equalisation Levy deducted but not deposited, penalty equal to INR 1,000.00 per day subject to the maximum of the levy failed to be deducted (along with interest and depositing of the principal levy outstanding) has to be levied.
- Moreover, there is a provision of disallowance of such expenditure in the hands of the payer, unless the defect is rectified.
- For failure of filing statement of compliance there is a provision of penalty of Rs. 100.00 per day for each day the non-compliance continues.
- If a false statement has been filed then the person may be subjected to imprisonment of a term up to 3 years and a fine.

Till date the Government of India has shown no sign of taking this levy back and it is trying to convince USA strategically.

DECISIONS OF 40th GST COUNCIL MEETING HELD ON 12th JUNE 2020

Team TRD

GST Return	Tax Period	Condition	Late Fee
GSTR-3B	July, 2017 to January, 2020	GSTR 3B furnished between 1.07.2020 to 30.09.2020	NIL (If there is no tax liability)
			Maximum late fee capped at Rs. 500/- per return (If there is any tax liability.)
GSTR-3B	May 2020 June 2020 July 2020	Taxpayers having aggregate turnover up to Rs. 5 crore And GSTR 3B is furnished by September, 2020	No Late Fee and Interest

GST Return	Condition	Tax Period	Due Date	Rate of Interest for delay in filling GSTR 3B
<i>As per Notification No.31/2020-Central Tax dated 3rd April 2020</i>				
GSTR-3B	Taxpayers having aggregate turnover <i>more than 1.5 crore and up to Rs. 5 crore</i>	February 2020	29th June 2020	9% p.a if GSTR 3B Filed • after 29 th June 2020 • but within 30 th September 2020
		March 2020	29th June 2020	9% p.a if GSTR 3B Filed • after 29 th June 2020 • but within 30 th September 2020
		April 2020	30th June 2020	9% p.a if GSTR 3B Filed • after 30 th June 2020 • but within 30 th September 2020
GSTR-3B	Taxpayers having aggregate turnover <i>up to 1.5 crore</i>	February 2020	30th June 2020	9% p.a if GSTR 3B Filed • after 30 th June 2020 • but within 30 th September 2020
		March 2020	3rd July 2020	9% p.a if GSTR 3B Filed • after 3rd July 2020 • but within 30 th September 2020
		April 2020	6th July 2020	9% p.a if GSTR 3B Filed • after 6th July 2020 • but within 30 th September 2020

One time Extension in period for seeking revocation of cancellation of registration

The taxpayers who could not get their cancelled GST registrations restored in time can file application for revocation of cancellation of registration up to **30.09.2020**, in all cases where registrations have been cancelled till 12.06.2020.

ADVISORY FOR FILING NIL FORM GSTR-3B THROUGH SMS BY GSTN

Team TRD

C BIC has given opportunity to the taxpayers to file NIL GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.

Conditions to file NIL GSTR-3B through SMS-

- The person must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer in GST.
- The person must have valid GSTIN.
- Phone number of Authorized signatory is registered on the GST Portal.
- There is no pending tax liability for previous tax periods, interest or late fee.
- All GSTR-3B returns for previous tax periods are filed.
- No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
- NIL GSTR-3B can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.

NIL GSTR-3B for a tax period can be filed if the taxpayer:

- Has NOT made any Outward Supply
- Do NOT have any reverse charge liability
- Do NOT intend to take any Input tax credit; and
- Do NOT have any liability for that particular or previous Tax Periods.

Other important conditions

- All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-3B through SMS.
- If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-3B.
- An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
- In case, filer of NIL GSTR-3B is an authorized signatory, SMS will be sent to his/her mobile number also.
- Taxpayer can file NIL Form GSTR-3B, through SMS for all GSTINs, for whom they are an Authorized Signatory, using same mobile number.

FAQs issued by GSTN for Filing Nil GSTR-3B through SMS

When can Form GSTR-3B be filed as Nil?

Form GSTR-3B can be filed as a nil return if there are no outward supplies as well as liability (including reverse charge liability) in the month, for which the return is being filed for. This form can be filed nil, in both online mode and in offline mode (by SMS).

1. Who can file Nil Form GSTR-3B?

Nil Form GSTR-3B for a tax period can be filed, if you:

- Have NOT made any Outward Supply and
- Do NOT have any reverse charge liability
- Do NOT intend to take any Input tax credit and
- Do NOT have any Liability for that particular or earlier Tax Periods.

For example, if your answer to any of below questions is in affirmative, your GSTR-3B return for a particular tax period will not be a nil return:

1. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies)

- or received any supplies liable to reverse charge or exempt, nil rated and non-GST inward supplies during this tax period?
2. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders?
 3. Do you intend to reverse Input Tax Credit (ITC)?
 4. Do you have any interest or late fee (including carry forward late-fee) liability to be paid?
 5. Do you have any tax liability, due to Form GST TRAN-1?
 6. Any other liability which is liable to be paid by you, while filing your return?

3. Is filing of Form GSTR-3B as Nil return mandatory?

Filing of Form GSTR-3B is mandatory for all normal and casual taxpayers, even if there is no business activity in any particular tax period. So, for such tax period(s), the return can be filed as NIL (if all conditions for filing Nil return is satisfied).

4. By when can I file Nil Form GSTR-3B?

A taxpayer may file Nil Form GSTR-3B, anytime on or after the 1st of the subsequent month for which the return is being filed for.

For example, for the month of April 2020, nil return can be filed only on or after 1st May 2020.

About Filing Nil Form GSTR-3B through SMS

5. Can I file Nil Form GSTR-3B through SMS, instead of filing online through GST Portal?

Yes, you can file Nil Form GSTR-3B through SMS, instead of filing it through online mode on GST Portal.

6. Who is eligible to file Nil Form GSTR-3B through SMS?

Any taxpayer who fulfills the below conditions, are eligible to file Nil Form GSTR-3B, through SMS:

- Taxpayer must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer and must have a valid GSTIN.
- Authorized signatory and his/ her phone number must be registered on the GST Portal.
- There is no pending liability of previous period tax, interest or late fee while filing Nil Form GSTR-3B. All GSTR-3B return of previous tax periods must be filed.
- There must not be any data in saved stage, in online version of Form GSTR-3B, on the GST Portal.

7. Who is authorized to file Nil Form GSTR-3B through SMS, on behalf of the taxpayer?

All the authorized representatives, for a particular GSTIN, are allowed to file Nil Form GSTR-3B through SMS.

Note:

- If more than one Authorized Signatories/ Representatives have the same mobile number registered on the GST Portal, such Authorized Signatories cannot file Nil Form GSTR-3B through SMS. In such scenario, Authorized Signatory first need to update their mobile number on the GST Portal, through non-core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN.
- Other Authorized Signatories/ Representatives with unique mobile number registered on the GST Portal, can file Nil Form GSTR-3B through SMS.

8. I am an Authorized Signatory and my mobile number has been registered for more than one GSTIN. Can I file Nil Form GSTR-3B, through SMS for all GSTINs?

Yes, you can file Nil Form GSTR-3B, through SMS for all GSTINs, for whom you are an Authorized Signatory, from the same mobile number.

9. My Authorized Signatories have been reset by the Tax Official. Can I file Form GSTR-3B Nil return through SMS?

In case, your Authorized Signatories have been reset by the Tax Official, you need to first reactivate your User ID by navigating to **GST Portal > Login > here** link. Click [here](#) to know more about it.

Post reactivating your User ID, you can file Nil Form GSTR-3B through SMS.

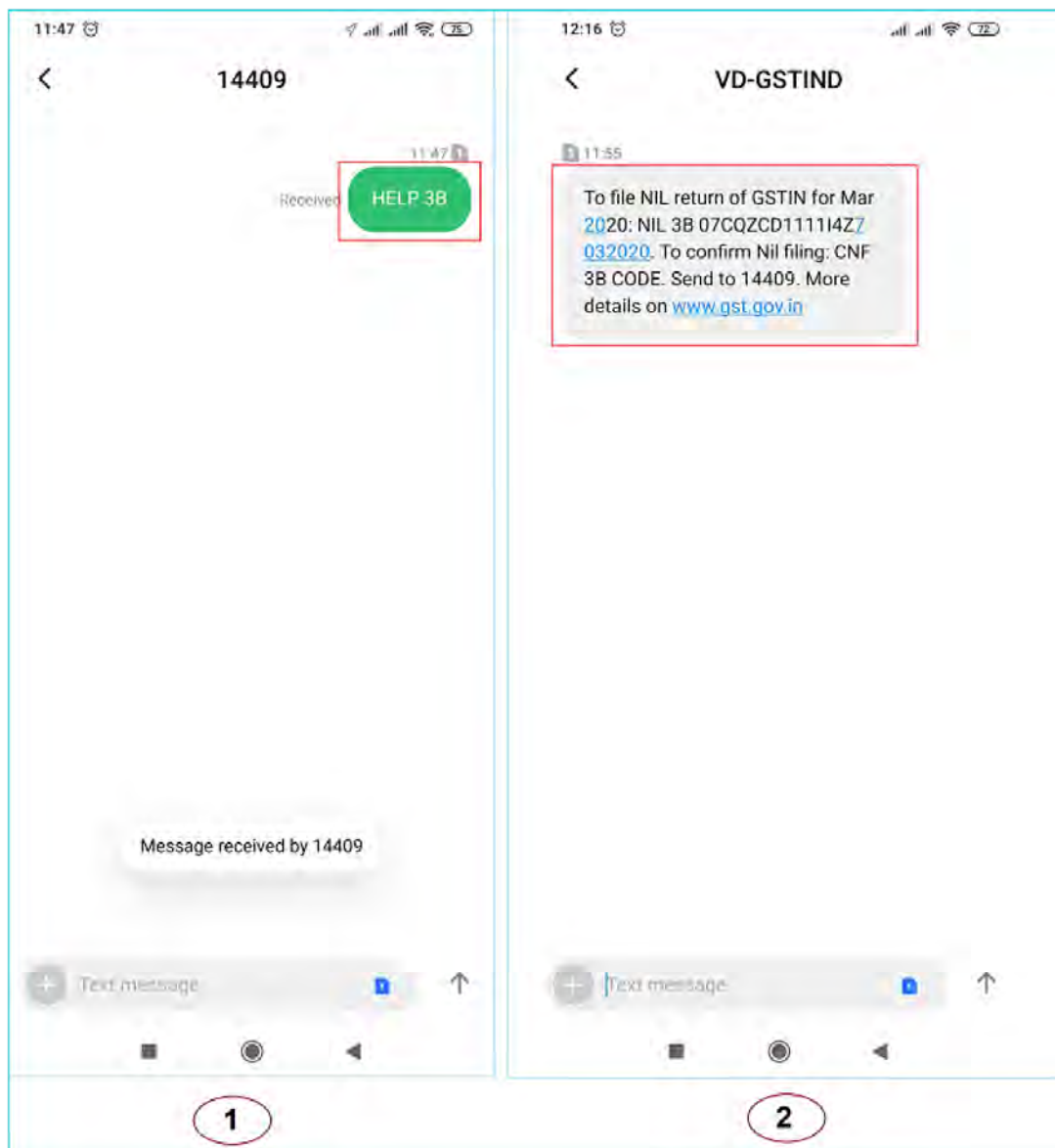
Help SMS Format

10. How do I get help on Nil Form GSTR-3B filing through SMS?

You need to send SMS in below format to get help related to filing Nil Form GSTR-3B through SMS:

SMS Format: [HELP](#) space<[Return Type](#)>

Example: HELP 3B

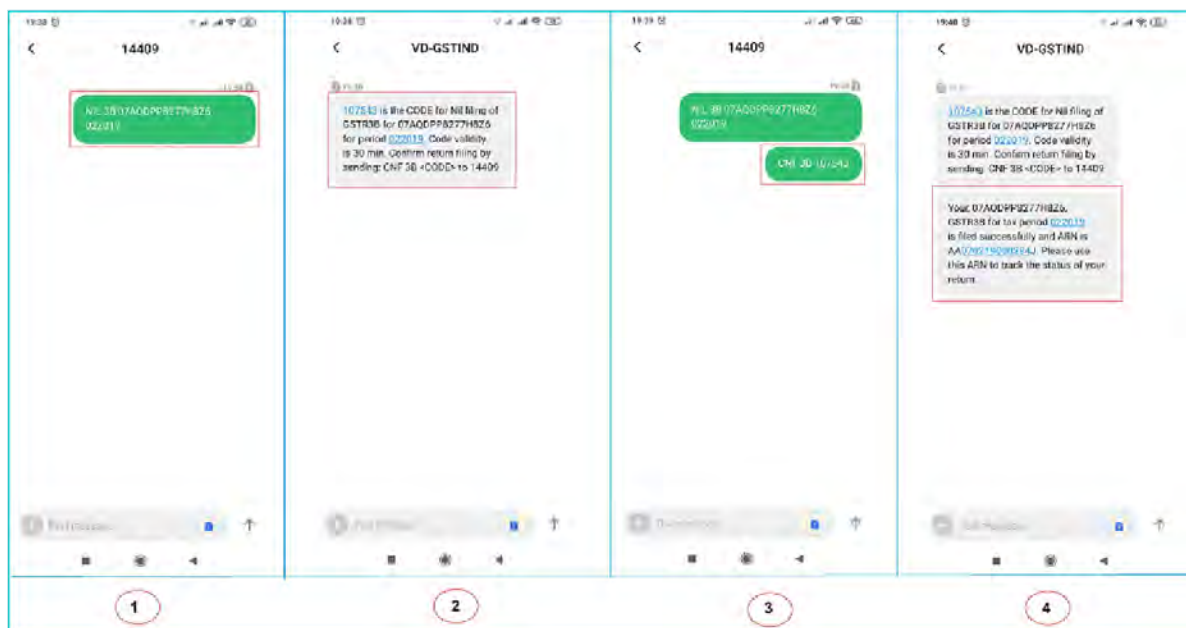


Filing Nil Form GSTR-3B through SMS

11. How can I file Nil Form GSTR-3B through SMS?

To file Nil Form GSTR-3B through SMS, follow the below mentioned steps. Let's take an example that you need to file Nil Form GSTR-3B through SMS for a GSTIN 33AACCA1121EAZE for tax period (monthly filer) February 2020.

S. No.	Step-List	SMS Format	Example
1.	Send SMS to 14409 number to file Nil Form GSTR-3B.	NIL space<Return Type>space<GSTIN>space<Return Period>	NIL 3B 07AQDPP8277H8Z6 022019
2.	After receiving the SMS, GST Portal will check for the validations. Note: <ul style="list-style-type: none"> If validations for filing Nil Form GSTR-3B are satisfied, you will receive a “Verification CODE” on the same mobile number from which you have sent the SMS to complete the filing. If validations for Nil filing are not satisfied, you will receive appropriate response/ error message to the same mobile number from which you have sent the SMS. Note: Verification Code is usable only once and will expire within 30 minutes. Please do not share this with anyone.		
3.	Send SMS again on the same number 14409 with Verification Code (For Example: Verification Code received here is 107543) to confirm filing of Nil Form GSTR-3B. Note: Taxpayers are required to compose a new text message to 14409.	CNF space<Return Type>space<Code>	CNF 3B 107543
4.	After successful validation of “Verification Code”, GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GSTR-3B .		



12. I have saved my data/summary for a particular return period on the GST Portal. Can I file Nil Form GSTR-3B through SMS for that period?

You cannot file Nil Form GSTR-3B through SMS, for the tax period, for which you have saved data/summary on the GST Portal. It means that if you have some saved data in your Form GSTR-3B, on GST Portal, you need to continue filing of your Form GSTR-3B through online mode on GST Portal.

Verification Code

13. What is the validity of Verification Code?

Verification Code is valid for 30 minutes.

14. Verification Code consists of how many digits?

Verification Code consists of 6 numeric digits only.

15. Can I use Verification Code multiple times?

No, Verification Code is usable only once.

16. Is SMS text case sensitive, in case of filing Nil Form GSTR-3B through SMS?

No, SMS text is not case sensitive.

17. I have received a message that my mobile number has been blocked for 24 hours. Why?

In case, incorrect Verification Code is provided, more than three times during a day, the GSTIN and Mobile number combination for that particular day, will be blocked for filing of Nil Form GSTR-3B through SMS ONLY. You can try filing Nil Form GSTR-3B, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-3B, through online mode.

18. I have sent correct Verification Code, but I have received SMS that the code is not valid. Why?

It is possible that your Verification Code has expired. You can send the SMS again, in the desired format, to receive a new Verification Code. Please wait for at least 5 minutes after generating any new Verification Code.

Note: When you generate fresh Verification Code, previous Verification Code becomes invalid. In such case, you will have to provide new Verification Code to file Nil Form GSTR-3B through SMS.

Post Filing of Nil Form GSTR-3B through SMS

19. What will happen after successful filing of Nil Form GSTR-3B, through SMS?

After successful filing of Nil Form GSTR-3B, through SMS:

- ARN will get generated.
- The status of Form GSTR-3B is changed to Filed on GST Portal.
- An SMS and e-mail will be sent to the e-mail and mobile number of the primary authorized signatory.
- In case, sender is authorized signatory, SMS will be sent to his/her mobile number also.

20. I have filed Nil Form GSTR-3B through SMS. Do I need to login again to the GST Portal to file Nil Form GSTR-3B?

Once you have filed Nil Form GSTR-3B through SMS, you do not need to login to the GST Portal again to file Nil Form GSTR- 3B. After successful filing of Nil Form GSTR-3B, through SMS, the status of Form GSTR-3B is changed to **Filed** on GST Portal.

21. I have filed Nil Form GSTR-3B through SMS. Can I revise the filed return for the requested tax period?

No, you cannot revise filed Nil Form GSTR-3B, for the requested tax period, after filing it through SMS.

22. From where can I track the status of my filed Form GSTR-3B return?

Navigate to **Services > Returns > Track Return Status** option to track the status of your filed Form GSTR-3B return on the GST Portal.

Error Messages, Description and Solution

23. What are the various error messages, their description and solution?

S. No.	Error/Information message	Error/ Information Description	Solution
1	Invalid input. For Help, please SMS HELP<space><Return Type> E.g. Help for Nil filing GSTR3B send HELP 3B. Send to 14409	This message is received when the Keyword (NIL, CNF or HELP) is not as per standard format i.e. there is an issue with keyword NIL, CNF or HELP.	Once you receive this message, you need to send the message in correct format for keyword NIL, CNF or HELP, as given below. <ul style="list-style-type: none"> NIL space<Return Type>space<GSTIN>space<Return Period> CNF space<Return Type>space<Code> HELP space<Return Type>
2	Request failed. Incorrect message format. Retry as: NIL <Return Type> <GSTIN> <Period> To file NIL 3B for Mar 2020: NIL 3B 07CQZCD111114Z7 032020 Send to 14409.	This message is received when message contents sent for filing NIL Form GSTR-3B are not as per standard format, like: a. GSTIN structure; or b. Return period; or c. Return type is not correct	Once you receive this message, you need to send NIL message again as per below format: NIL space<Return Type>space<GSTIN>space<Return Period> And send it with correct GSTIN Structure, Return Period or Return Type.
3	Request failed. Mobile number not registered for 11AAAAA1111A1AA. Please retry with registered mobile number or update mobile number on GST Portal.	This message is received when Mobile number is not registered as authorized signatory for that particular GSTIN.	Once you receive this message, you need to send SMS from registered mobile number of the authorized signatory of that particular GSTIN.
4	Request failed. Same mobile number is registered for multiple signatories of 11AAAAA1111A1AA. Please retry post updating mobile number on GST portal.	This message is received when Mobile number is registered for more than one authorized signatory for that particular GSTIN.	Same mobile number can't be used by multiple authorized signatories, for the requested GSTIN, for filing Nil Form GSTR- 3B. In such scenario, you first need to update the mobile number of the authorized signatory on the GST Portal, through non- core amendment process, by giving unique mobile number for every authorized signatory for that requested GSTIN. Note: Same mobile number can be used for filing Nil Form GSTR-3B for other GSTINs.
5	Request failed. Invalid GSTIN. Please retry with valid GSTIN as below: To file NIL return for Mar 2020: NIL 3B 07CQZCD111114Z7 032020. Send to 14409.	This message is received when GSTIN format is correct, but GSTIN is not registered on the GST Portal.	Once you receive this message, you need to send SMS with valid GSTIN, which is registered on the GST Portal.
6	Request failed. Incorrect format or Code Mismatch. Retry as: CNF 3B<CODE> Send to 14409. Mobile no. would be blocked for 24hrs in case of 3 continuous failure.	This message is received when taxpayer sends SMS in invalid format or code.	Once you receive this message, you need to send the SMS in prescribed format and with correct Validation Code, to file Nil Form GSTR-3B. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
7	Request failed. GSTR3B	This message is received when	If the taxpayer has already filed Form GSTR- 3B (online/

	already filed for 11AAAAA1111A1AA and tax period 012020. Please retry with different GSTIN or tax period.	GSTIN provided has already filed return for the tax period provided.	SMS) for the requested tax period, then Nil Form GSTR-3B can't be filed again through SMS for that particular return period.
8	Request failed. GSTR3B for previous tax period not filed for 11AAAAA1111A1AA. Please retry after filing return for previous tax period.	This message is received when GSTIN provided has not filed the previous tax period Form GSTR-3B return.	Once you receive this message, you need to file all previous Form GSTR-3B returns, to file Nil Form GSTR-3B through SMS, for that particular tax period.
9	You have exceeded maximum number of attempts for the day. Please try again after 24hrs. You may continue to file your return on www.gst.gov.in.	This message is received when repeated SMS in incorrect format is sent from same mobile number and then mobile number gets blocked for 24 hours.	You can try filing Nil Form GSTR-3B, through SMS, after 24 hours. However, you can login to the GST Portal to continue filing of Nil Form GSTR-3B, through online mode.
10	123456 is the CODE for Nil filing of 3B for 11AAAAA1111A1AA for period 012020. Code validity is 30 min. Confirm return filing by sending: CNF 3B <CODE> to 14409	This message is received when you send a SMS in format as NIL space<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as CNF space<Return Type>space<Code> to confirm filing of Nil Form GSTR-3B.
11	Request failed. Invalid or expired Code. Re-initiate Nil filing. Retry as: To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020 Send to 14409	This message is received in case you have sent SMS: <ul style="list-style-type: none"> With Verification Code without creation of the request for filing Nil Form GSTR-3B or With Verification Code post expiration of the code for filing Nil Form GSTR-3B 	Once you receive this message, you need to send a SMS in format as NIL space<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B. In case, mismatch for Verification Code happens for 3 times continuously, then that particular mobile number will be blocked for 24 hours.
12	Request failed. Pending liabilities exist for tax period 042020 for 11AAAAA1111A1AA. Please continue return filing on www.gst.gov.in.	This message is received in case GSTIN provided is not eligible for filing Nil Form GSTR-3B for that particular return period, as there is pending tax, interest, late fee or any other liability pending.	Once you receive this message, it means that there are pending liabilities which needs to be paid by you. Therefore, you need to continue filing of your Form GSTR-3B through online mode on GST Portal.
13	Your last request for 11AAAAA1111A1AA for period 042020 is still under progress; generation of code may take up to 5 mins.	This message is received when another request for Verification Code is sent by you within 5 minutes of an earlier request sent for generation of code.	Code generation will take around 5 minutes. Once you receive this message, you need to wait for 5 minutes to send another request for Verification Code. Even after waiting for 5 minutes, if you have not received code, then you can request for a new code.
14	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020. To confirm Nil filing: CNF 3B CODE. Send to 14409. More details on www.gst.gov.in	This message is received when you send message for getting help related to filing Nil Form GSTR-3B.	Once you receive this message, you can send a SMS in format as NIL space<Return Type>space<GSTIN>space<Return Period> to initiate filing of Nil Form GSTR-3B.
15	Request failed. An existing request is under process for 11AAAAA1111A1AA and tax period 032020. Please try again later.	This message is received, in case, two authorized signatories send parallel request to file Nil Form GSTR-3B for same GSTIN and return period and the previous request is still being processed.	Once 2 nd authorized signatory receives this message, he/she must wait for some time until the previous request sent by 1 st authorized signatory is processed to file Nil Form GSTR- 3B. You can also check with other authorized signatories, in case, they have sent the request for filing Nil Form GSTR-3B from their mobile number.
16	Your, 11AAAAA1111A1AA, GSTR3B for taxperiod 042020 is filed successfully and ARN is AAAAAAAAAAAAAAAAAA. Please use this ARN to track the status of your return.	This message is received on successful verification of code and filing of Nil Form GSTR-3B.	Once you receive this message, it means that you have successfully filed Nil Form GSTR-3B through SMS. You can login to the GST Portal for tracking the status of your filed return.
17	Nil filing request for 11AAAAA1111A1AA for period 042020 could not be	This message is received when Verification Code validation fails due to technical issues on GST Portal.	Once you receive this message, wait for some time and try filing Nil Form GSTR-3B again, if you do not receive any ARN for Nil Filing of Form GSTR-3B.

	processed. Please try again or continue to file return on www.gst.gov.in		
18	Incorrect message format. For Help, please SMS HELP<space><Return Type> E.g. Help for Nil filing GSTR3B send HELP 3B Send to 14409	This message is received, in case HELP keyword is sent in incorrect format to get Help related to filing Form GSTR-3B.	Once you receive this message, you need to send a SMS in format as HELP space<Return Type> to get Help related to filing Nil Form GSTR-3B.
19	Request failed. 11AAAAA1111A1AA is not a regular taxpayer during the requested tax period. Please retry with another GSTIN or tax period.	This message is received if GSTIN mentioned in SMS is not registered as regular taxpayer for that particular return period, on GST Portal.	To file Nil Form GSTR-3B through SMS, GSTIN has to be registered as a regular taxpayer, for that particular return period. You can check on the GST Portal, if the GSTIN, during the requested tax period is registered as regular (normal/casual/SEZ) taxpayer. If not, you can try filing Form GSTR-3B for another tax period where taxpayer is registered as regular (normal/casual/SEZ) taxpayer.
20	Request failed. 11AAAAA1111A1AA was cancelled prior to requested tax period 042020. Please retry with another GSTIN or tax period.	This message is received, if the GSTIN registration was already cancelled, from a date prior to return period for which the Nil Form GSTR- 3B is being filed.	Nil Form GSTR-3B cannot be filed for a particular tax period, if GSTIN registration was cancelled from a date prior to the requested tax period. Try filing Nil Form GSTR-3B, for some other tax period, when GSTIN registration was active.
21	Request failed. Requested tax period 042020 is prior to date of registration for 11AAAAA1111A1AA. Please retry with another GSTIN or tax period.	This message is received, if the period for which Nil Form GSTR-3B is being filed, is before the date of registration for the GSTIN.	Nil Form GSTR-3B cannot be filed for the period, if the requested tax period is prior to date of registration. Try filing Nil Form GSTR- 3B, for some other tax period, on or after the date by when registration was active.
22	Request failed. Please activate your User ID on GST portal. Retry as below: To file NIL 3B of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020 Send to 14409	This message is received in case the taxpayer has not activated/reactivated their USER ID on the GST Portal.	If taxpayer has changed the authorized signatory, then he/she has to reactivate the USER ID on GST Portal, to file Nil Form GSTR-3B through SMS. Further, for a new taxpayer also, USER ID has to be activated on the GST Portal, before attempting to file Nil Form GSTR-3B through SMS.
23	Request failed. 11AAAAA1111A1AA not eligible to file nil return for taxperiod 0402020 via SMS. Please continue return filing on the www.gst.gov.in	This message is received in case the GSTIN is not eligible for filing Nil Form GSTR-3B.	Once you receive this message, you need to check eligibility criteria required for filing Nil Form GSTR-3B. Post meeting all the requirements, you can initiate filing Nil Form GSTR-3B through SMS.
24	Request failed. Saved data exists for GSTR3B for 11AAAAA1111A1AA for tax period 042020. Please continue to file return on www.gst.gov.in	This message is received in case: <ul style="list-style-type: none"> • GSTIN provided is not eligible for filing Nil Form GSTR-3B, due to saved data in your Form GSTR-3B, on GST Portal during NIL request or • GSTIN provided is not eligible for filing Nil Form GSTR-3B due to saved data in your Form GSTR-3B, on GST Portal during CNF request 	Once you receive this message, it means that you have some saved data in your Form GSTR-3B, on GST Portal. Therefore, you need to continue filing of your Form GSTR- 3B through online mode on GST Portal.
25	Request failed. GSTR3B can be filed only on or after 1 st of month following the tax period 042020. Please try with another GSTIN or tax period.	This message is received in case you try to file Nil Form GSTR-3B before 1 st of the subsequent month for which the return is being filed for.	Once you receive this message, you need to Nil Form GSTR-3B on or after 1 st of the subsequent month for which the return is being filed for. For example, for the month of April 2020, nil return can be filed only on or after 1 st May 2020.
26	Please confirm the Nil filing using code received. In case of non-receipt of code please try again after 5 min.	This message is received when the request for Verification Code is sent again by you within 5 minutes of sending the SMS for generation of code and code is still being processed.	Code generation will take around 5 minutes. Once you receive this message, you need to wait for 5 minutes. Even after waiting, if you have not received code, then you can request for generation of new code (after 5 minutes).

Practical Approach for Filing NIL GSTR 3B through SMS

Step 1 → Taxpayer will send SMS to the Number 14409

Body of SMS

NIL (SPACE) 3B (SPACE) GST No. (SPACE) tax period in mmyyyy format

Example of Message to be sent to the number 14409 to file NIL GSTR 3B for April 2020

NIL 3B 19BECPD9881D1ZE 042020

Step 2 → Taxpayer will receive 6 digit validation code in the mobile number registered in GST

Suppose Validation Code is 246810(Validity of this code is 30 Minutes)

Example of SMS will be received

246810 is the code for NIL filling of GSTR3B for 19BECPD9881D1ZE for period 042020

Step 3 → Again Taxpayer will send SMS to the Number 14409

Body of SMS

CNF (space) 3B (space) 6 Digit validation code sent in the mobile number registered in GST

Example of Message to be sent to the number 14409

CNF 3B 246810

Step 4 → Taxpayer will receive success message with ARN Number indicating that NIL Filing has been successful

Example of SMS will be received

Your 19BECPD9881D1ZE, GSTR 3B for the tax period 042020 is filed successfully and ARN is AA0705199888385F.please use this ARN to track the status of your return

TAX UPDATES, NOTIFICATIONS AND CIRCULARS

INDIRECT TAX

GST Notifications & Circulars

Central Tax

Notification No. 44/2020 – Central Tax Dated – 8th June, 2020

Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS

The Government, has fixed 8th June, 2020, as the date from which the said provisions of the rules, shall come into force.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-44-central-tax-english-2020.pdf>

Notification No. 45/2020 – Central Tax Dated – 9th June, 2020

Seeks to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli

The Government, on the recommendations of the Council, has made the following amendment in the Notification No.10/2020- Central Tax, dated the 21st March, 2020.

Notification No. 10/2020 – Central Tax dated 21s March 2020

CBIC notified those persons (whose principal place of business or place of business was in the erstwhile Union territory of Daman and Diu or in the erstwhile Union territory of Dadra and Nagar Haveli till the 26th day of January, 2020; and is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27th day of January, 2020 onwards) as the class of persons follow the special procedure till the 31st day of May, 2020

Now in the Notification No. 45/2020 – Central Tax dated 9th June 2020 the specified persons will follow special procedure till the 31st July, 2020

This notification has been effective from the 31st May, 2020.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-45-central-tax-english-2020-updated.pdf>

Notification No. 46/2020 – Central Tax Dated – 9th June, 2020

Seeks to extend period to pass order under Section 54(7) of CGST Act.

In view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, has notified that

in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th March, 2020 to the 29th June, 2020,

in such cases the time limit for issuance of the said order shall be extended to 15 days after the receipt of reply to the notice from the registered person or the 30th June, 2020, whichever is later.

This notification has been effective from 20th March, 2020.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-46-central-tax-english-2020-updated.pdf>

Notification No. 47/2020 – Central Tax
Dated – 9th June, 2020

Seeks to amend Notification No. 40/2020 – Central Tax dated 05.05.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20th day of March 2020) till the 30th day of June.

The Government, on the recommendations of the Council, has made the following further amendment in the notification No.35/2020- Central Tax, dated the 3rd April, 2020.

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely –

“Provided that where an E-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such E-way bill shall be deemed to have been extended till the 30st June, 2020.”

2. This notification has been effective from the 31st day of May, 2020.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-47-central-tax-english-2020-updated.pdf>

GST Circulars

Circular No. 139/09/2020 – GST
Dated – 10th June, 2020

Clarification on Refund Related Issues.

CBIC has clarified the issues detailed hereunder:

2. Circular No.135/05/2020 – GST dated the 31st March, 2020 states that:

“5. Guidelines for refunds of Input Tax Credit under Section 54(3)

5.1 In terms of para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to rule 36 of the CGST Rules, 2017 vide notification No. 49/2019-GST dated 09.10.2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant.

5.2 The matter has been examined and it has been decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18.11.2019 stands modified to that extent.”

3.1 Representations have been received that in some cases, refund sanctioning authorities have rejected the refund of accumulated ITC in respect of ITC availed on Imports, ISD invoices, RCM etc. citing the above-mentioned Circular on the basis that the details of the said invoices/ documents are not reflected in FORM GSTR-2A of the applicant.

3.2 In this context it is noteworthy that before the issuance of Circular No. 135/05/2020- GST dated 31st March, 2020, refund was being granted even in respect of credit availed on the strength of missing invoices (not reflected in FORM GSTR-2A) which were uploaded by the applicant along with the refund application on the common portal. However, vide Circular No.135/05/2020 – GST dated the 31st March, 2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.

4. The aforesaid circular does not in any way impact the refund of ITC availed on the invoices / documents relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) etc.. It is hereby clarified that the treatment of refund of such ITC relating to imports, ISD invoices and the inward supplies liable to Reverse Charge (RCM supplies) will continue to be same as it was before the issuance of Circular No. 135/05/2020- GST dated 31st March, 2020.

For more details, please follow: https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular_Refund_139_9_2020.pdf

Circular No. 140/09/2020 – GST
Dated – 10th June, 2020

Clarification in respect of levy of GST on Director’s Remuneration.

Various references have been received from trade and industry for clarification whether the GST is leviable on Director’s remuneration paid by companies to their directors. Doubts have been raised as to whether the remuneration paid by companies to their directors falls under the ambit of entry in Schedule III of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act) i.e. “services by an employee to the employer in the course of or in relation to his employment” or whether the same are liable to be taxed in terms of notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017 (entry no.6).

2. The issue of remuneration to directors has been examined under following two different categories:
- i. leviability of GST on remuneration paid by companies to the independent directors defined in terms of section 149(6) of the Companies Act, 2013 or those directors who are not the employees of the said company; and
 - ii. leviability of GST on remuneration paid by companies to the whole-time directors including managing director who are employees of the said company.
3. 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 CGST Act hereby clarifies the issue as below:

3. 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 CGST Act hereby clarifies the issue as below:

Leviability of GST on remuneration paid by companies to the independent directors or those directors who are not the employee of the said company

4.1 The primary issue to be decided is whether or not a, Director” is an employee of the company. In this regard, from the perusal of the relevant provisions of the Companies Act, 2013, it can be inferred that:

- a. the definition of a whole time-director under section 2(94) of the Companies Act, 2013 is an inclusive definition, and thus he may be a person who is not an employee of the company.

- b. the definition of „independent directors“ under section 149(6) of the Companies Act, 2013, read with Rule 12 of Companies (Share Capital and Debentures) Rules, 2014 makes it amply clear that such director should not have been an employee or proprietor or a partner of the said company, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed in the said company.

4.2 Therefore, in respect of such directors who are not the employees of the said company, the services provided by them to the Company, in lieu of remuneration as the consideration for the said services, are clearly outside the scope of Schedule III of the CGST Act and are therefore taxable. In terms of entry at Sl. No. 6 of the Table annexed to notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017, the recipient of the said services i.e. the Company, is liable to discharge the applicable GST on it on reverse charge basis.

4.3 Accordingly, it has clarified that the remuneration paid to such independent directors, or those directors, by whatever name called, who are not employees of the said company, is taxable in hands of the company, on reverse charge basis.

For more details, please follow: https://www.cbic.gov.in/resources/htdocs-cbec/gst/Circular_Refund_140_10_2020.pdf

Customs Notifications & Circulars

Tariff Notifications

Notification No. 27/2020-Customs

Dated – 9th June, 2020

seeks to further amend notification No. 50/2017-Cus dated 30.06.2017 so as to withdraw the concessional rate of 10% available to the import of Bamboo for the manufacture of Agarbattis, and to levy a uniform rate of 25% on import of Bamboos [HS 1401 10 00]

The Central Government, on being satisfied, made the following further amendments in the notification No. 50/2017- Customs, dated the 30th June, 2017, namely:-

In the said notification, in the Table, for serial number 55 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“55	1401 10 00	Bamboos	25%	-	-”

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-tarr2020/cs27-2020.pdf>

Non-Tariff Notifications

Notification No. 49/2020-Customs (NT)

Dated – 4th June, 2020

Exchange Rates Notification

CBIC has determined that the rate of exchange of conversion of each of the foreign currencies into Indian currency or vice versa, relating to imported and export goods.

Schedule I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees
(1)	(2)	(3)

		(a)	(b)
		For Imported Goods	For Exported Goods
1	Australian Dollar	53.30	51.05
2	Bahraini Dinar	206.8	193.85
3	Canadian Dollar	56.90	55.00
4	Chinese Yuan	10.75	10.45
5	Danish Kroner	11.55	11.15
6	EURO	86.30	83.20
7	US Dollar	76.45	74.90

Schedule II

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(3)	
(1)	(2)	(a)	(b)
		For Imported Goods	For Exported Goods
1	Japanese Yen	70.60	68.10
2	Korean Won	6.40	6.00

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-nt2020/csnt49-2020.pdf>

Notification No. 51/2020-Customs (NT)

Dated – 5th June, 2020

Notification to amend Notification No.92/2017-Customs (NT), dated 28.09.2017 to specify the jurisdiction of Commissioner (Appeals) to assessment orders passed by Faceless Assessment Groups

CBIC has made the following further amendment in the notification No. 92/2017- Customs (N.T.) dated 28th September 2017, namely:-

In the said notification, in paragraph 1 after the Table, the following provisos shall be inserted, namely –

“Provided that the Commissioner of Customs (Appeals), Bengaluru, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against the serial No. 5 and 6 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial No. 7 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act.

Provided further that the Commissioner of Customs (Appeals-I) Chennai and the Commissioner of Customs (Appeals-II) Chennai, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 7 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial nos. 5 and 6 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act”.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-nt2020/csnt51-2020.pdf>

Notification No. 52/2020-Customs (NT)

Dated – 15th June, 2020

Tariff Notification in respect of Fixation of Tariff Value of Edible Oils, Brass Scrap, Poppy Seeds, Areca Nut, Gold and Silver- Reg.

CBIC has made amendments in the Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001

Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
1511 10 00	Crude Palm Oil	596
1511 90 10	RBD Palm Oil	613
1511 90 90	Others – Palm Oil	605
1511 10 00	Crude Palmolein	618

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-nt2020/csnt52-2020.pdf>

Anti-Dumping Duty Notifications

Notification No. 11/2020-Customs (ADD)

Dated – 3rd June, 2020

Seeks to amend No.28/2015-Customs (ADD), dated the 5th June, 2015 so as to extend anti-dumping duty on ‘Hot Rolled Flat Products of Stainless Steel of ASTM Grade 304 with all its variants as per the detailed description hereunder’ originating in or exported from People’s Republic of China, Malaysia and the Republic of Korea.

The Central Government has made the following amendment in the notification No.28/2015-Customs (ADD),dated the 5th June, 2015, namely-

In the said notification, after paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely: -

“3. Notwithstanding anything contained in paragraph 2, the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 4 th December, 2020, unless revoked, superseded or amended earlier.”

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-add2020/csadd11-2020.pdf>

Notification No. 12/2020-Customs (ADD)

Dated – 3rd June, 2020

Seeks to impose anti-dumping duty on "Electronic Calculators of all types [excluding calculators with attached printers, commonly referred to as printing calculators, calculators with ability to plot charts and graphs, commonly referred to as graphing calculators and programmable calculators originating in, or exported from Malaysia".

The designated authority in final findings, vide notification No. 6/22/2019-DGTR dated the 18th March, 2020, has come to the conclusion regarding the matter of “Electronic Calculators of all types [excluding calculators with attached printers, commonly referred to as printing calculators, calculators with ability to plot charts and graphs, commonly referred to as graphing calculators and programmable calculators]” falling under heading 8470 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from Malaysia and imported into India,

- i. the domestic industry has suffered material injury due to dumping of the subject goods from subject country;
- ii. material injury has been caused to the domestic industry by the dumped imports from subject country,

CBIC has recommended imposition of definitive anti-dumping duty on the subject goods, in order to remove injury to the domestic industry.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-add2020/csadd12-2020.pdf>

Notification No. 13/2020-Customs (ADD)

Dated – 9th June, 2020

Seeks to impose provisional anti-dumping duty on import of 1-phenyl-3-methyl-5-Pyrazolone originating in or exported from China PR for a period of six months

The designated authority vide its preliminary findings No. 6/32/2019-DGTR dated the 13th April, 2020, has come to the conclusion that in the matter of import of '1-Phenyl-3-Methyl-5-Pyrazolone' falling under tariff heading 2933 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) in or exported from China PR and imported into India, *there is substantial increase in imports of subject goods from the subject country in absolute terms as well as in relation to its production and consumption in India, during the Period of Investigation as compared to the previous year;*

- i. the product under consideration has been exported to India from the subject country below the normal value;
- ii. the Domestic Industry has suffered material injury;
- iii. material injury has been caused by the dumped imports of subject goods from the subject country;

and therefore has recommended imposition of provisional anti-dumping duty equal to the difference between the amount indicated in column (7) of the Table appended below and the landed value.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-add2020/csadd13-2020.pdf>

Notification No. 14/2020-Customs (ADD)

Dated – 9th June, 2020

Seeks to impose anti-dumping duty on import of Flexible Slab stock Polyol originating in or exported from Singapore for a period of 5 years, in pursuance of sunset review final findings issued by DGTR.

Whereas, the designated authority, vide notification No.7/12/2019-DGTR, dated the 9th August, 2019, published in the Gazette of India, Extraordinary, Part I, Section 1, had initiated a review in the matter of continuation of anti-dumping duty on imports of "Flexible Slabstock Polyol of molecular weight 3000-4000" (hereinafter referred to as the subject goods) falling under sub-heading 3907 20 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from Singapore (hereinafter referred to as the subject country), imposed vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 09/2015- Customs (ADD), dated the 7th April, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 267(E), dated the 7th April 2015;

And whereas, in the matter of review of anti-dumping duty on import of the subject goods, originating in or exported from the subject country, the designated authority in its final findings, published vide notification No.7/12/2019-DGTR, dated the 17th March, 2020, in the Gazette of India, Extraordinary, Part I, Section 1, has come to the conclusion that-

- i. there is continued dumping of the subject goods from subject country and the imports are likely to enter the Indian market at dumped prices in the event of expiry of duty;
- ii. the domestic industry has suffered continued injury on account of dumped imports from the subject country;
- iii. the information on record shows likelihood of continuation of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;
- iv. there is sufficient evidence to indicate that the revocation of the anti-dumping duty at this stage will lead to continuation of dumping and injury to the Domestic Industry;

and has recommended continuation of definitive anti-dumping duty, as modified therein, on the subject goods, originating in or exported from the subject country.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-add2020/csadd14-2020.pdf>

Notification No. 15/2020-Customs (ADD)

Dated – 10th June, 2020

Seeks to amend notification No. 30/2015-Customs (ADD) dated 12th June, 2015 to extend the levy of Anti-Dumping duty on nylon tyre cord fabric originating in or exported from China for a further period of 6 months.

The Central Government has made the following amendment in the notification No. 30/2015-Customs (ADD), Part II, Section 3, Sub-section (i) vide number G.S.R. 489 (E), dated the 12th June, 2015 namely: -

In the said notification, after paragraph 2 and before the Explanation, the following shall be inserted, namely-

“3. Notwithstanding anything contained in paragraph 2, this notification shall remain in force up to and inclusive of the 11th December, 2020, unless revoked earlier”.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2020/cs-add2020/csadd15-2020.pdf>

Circulars - Customs

Circular No. 28/2020-Customs

Dated – 5th June, 2020

1st phase of All India roll-out of Faceless Assessment

1. Kind reference is invited to Circular No.09/2019-Customs, dated 28th February 2019, which communicated Board's decision to implement the next generation reforms in the Customs clearance process under the umbrella of Turant Customs with the objectives of speedy clearance, transparency in decision making, and ease of doing business. Subsequently, Board rolled out numerous changes to the Customs clearance process, which combines together support Turant Customs. These initiatives include the self-registration of goods by importers, automated clearances of bills of entry, digitization of customs documents, paperless clearance, etc. The stage is now set for the roll out of the most critical reform under the Turant Customs viz., Faceless Assessment.
2. The first pilot programme of Faceless Assessment (at times also referred commonly to as anonymised assessment or virtual assessment) covering articles primarily falling under Chapter 84 of the Customs Tariff Act, 1975 was begun in Chennai on 14th August, 2019. Similar pilot programmes were subsequently begun in Customs formations in Delhi, Bengaluru, Gujarat and Visakhapatnam for articles primarily falling under other varied chapters such as chapters 85, 86 to 92, 39, 50 to 71 and 72 to 83 of the Customs Tariff Act, 1975. Taking into account the lessons learned from these pilots, a consultation paper was placed in the public domain on 18th February 2020 for further comments and feedback. A large number of useful inputs were received in response and these have been taken on board for revising the process flow and modalities for implementing Faceless Assessment. Thus, Board is now ready to launch Faceless Assessment pan India. At the same time, noting that Faceless Assessment is a complete departure from the existing manner of Customs assessment, there is a need to introduce the changes in phases which would give the trade and other stakeholders (including the Customs officers) time to adapt to the changed scenario without any disruption of work. Thus, Board has decided to begin Faceless Assessment in phases beginning with Customs stations which already have the experience of the pilot programmes. Therefore, the first phase would begin from 8th June 2020 at Bengaluru and Chennai for items of imports primarily covered by Chapters 84 and 85 of the Customs Tariff Act, 1975. The phased rollout plan envisages that Faceless Assessment shall be the norm pan India by 31st December 2020.
3. In order to introduce Phase 1 of Faceless Assessment at Bengaluru and Chennai from 8th June 2020 for imports primarily made under Chapters 84 and 85 of the Customs Tariff Act, 1975 at these Customs stations, Board has issued two notifications, as follows:

- I. Notification No.50/2020-Customs (N.T.) dated 05.06.2020 implements Faceless Assessment across different Principal Chief Commissioner/Chief Commissioner Zones. This notification enables an assessing officer (proper officer under Sections 17 and 18 of the Customs Act, 1962), who is physically located in a particular jurisdiction to assess a Bill of Entry pertaining to imports made at a different Customs station, whenever such a Bill of Entry has been assigned to him in the Customs Automated system. However, it is clarified that in the first phase of the roll-out, this notification will be applied only for inter-linking of Bengaluru and Chennai Customs zones for the purpose of Faceless Assessment. Thus, w.e.f. 8th June, 2020 the Customs Automated System will assign the non-facilitated Bills of Entry filed for imports of articles primarily falling under Chapters 84 and 85 of the Customs Tariff Act, 1975, at any of the Customs stations at Bengaluru and Chennai to the officers of the concerned Faceless Assessment group on a first-cum-first basis for assessment. In other words, irrespective of whether the goods are imported at any Customs station falling under the jurisdiction of Bengaluru or Chennai Customs Zone, the Bills of Entry pertaining primarily to the said two chapters will be marked by the Customs Automated System to the nominated Faceless Assessment group for assessment.
- II. Notification No. 51/2020-Customs (N.T.) dated 05.06.2020 is issued for the purpose of empowering the jurisdictional Commissioners of Customs (Appeals) at Bengaluru and Chennai to take up appeals filed in respect of Faceless Assessments pertaining to imports made in their jurisdictions even though the assessing officer may be located at the other Customs station. To illustrate, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the assessing officer is located at Chennai. This has been done to ensure the trade is not put to any hardship and can get their appeals heard locally, as at present.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-28-2020.pdf>

DIRECT TAX

Notification

Notification No. 32/2020
Dated – 12th June, 2020

CBDT has notified Cost Inflation Index for Financial Year 2020-21 which is 301. It would be effective from 1st April, 2021 and shall accordingly apply to the assessment year 2021-22 and subsequent years.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_32_2020.pdf

PRESS RELEASE

DIRECT TAX

Date - 7th June, 2020

Growth Trajectory of Direct Tax Collection & Recent Direct Tax Reforms

There are reports in a certain section of media that the growth of direct taxes collection for the FY 2019-20 has fallen drastically and buoyancy of the direct tax collection as compared to the GDP growth has reached negative. These reports do not portray the correct picture regarding the growth of direct taxes. It is a fact that the net direct tax collection for the FY 2019-20 was less than the net direct tax collection for the FY 2018-19. But this fall in the collection of direct taxes is on expected lines and is temporary in nature due to the historic tax reforms undertaken and much higher refunds issued during the FY 2019-20.

This fact becomes more apparent if we compare the gross collection (which removes anomalies created by the variation in the amount of refund given in a year) after taking into account the revenue foregone estimated for the bold tax reforms undertaken, discussed below, which have a direct impact on the direct taxes collection for FY 2019-20. It may also be noted that in FY 2019-20, amount of total refunds given was Rs. 1.84 lakh crore as compared to Rs. 1.61 lakh crore in FY 2018-19 which is a 14% increase year-on-year.

- I. **Reduction in corporate tax rate for all existing domestic companies:** In order to promote growth and investment, the Government has brought in a historic tax reform through the Taxation Laws (Amendment) Ordinance 2019 which provided a concessional tax regime of 22% for all existing domestic companies from FY 2019-20 if they do not avail any specified exemption or incentive. Further, such companies have also been exempted from payment of Minimum Alternate Tax (MAT).
- II. **Incentive for new manufacturing domestic companies:** In order to attract investment in manufacturing sector, the Taxation Laws (Amendment) Ordinance 2019 has drastically reduced the tax rate to 15% for new manufacturing domestic company if such company does not avail any specified exemption or incentive. These companies have also been exempted from payment of Minimum Alternate Tax (MAT).
- III. **Reduction in MAT rate:** In order to provide relief to the companies which continue to avail exemption/deduction and pay tax under MAT, the rate of MAT has also been reduced from 18.5% to 15%.
- IV. **Exemption from income-tax to individuals earning income up to Rs. 5 lakh and increase in standard deduction:** Further, to provide complete relief from payment of income-tax to individuals earning taxable income up to Rs. 5 lakh, the Finance Act, 2019 exempted an individual taxpayer with taxable income up to Rs. 5 lakh by providing 100% tax rebate. Also, to provide relief to the salaried taxpayers, the Finance Act, 2019 enhanced the standard deduction from Rs. 40,000 to Rs. 50,000.

2. The revenue impact of these reforms have been estimated at Rs. 1.45 lakh crore for Corporate Tax and at Rs.23,200 crore for the Personal Income Tax (PIT). Tax buoyancy on gross direct tax collection after adjusting the revenue foregone for the above mentioned tax reforms is as under:

(Rs. in crore)

	Gross Direct Tax Collection for FY 2018-19 (A)	Actual Gross Direct Tax Collection for FY 2019-20 (B)	Adjustment due revenue foregone for Tax Reforms undertaken during FY 2019-20 (C)	Adjusted Gross Direct Tax Collection for FY 2019-20 (D)=(B+C)	Growth rate in Gross collection for FY 2019-20 (E) (i.e., D over A)	Nominal GDP Growth rate FY 2019-20 (F)	Tax buoyancy FY 2019-20 (G)=(E/F)
Corporate	7,69,301	6,78,398	1,45,000	8,23,398	7.03	7.20	0.98

Tax							
Personal Income Tax (PIT)	5,28,373	5,55,322	23,200	5,78,522	9.49	7.20	1.32
Total	12,97,674	12,33,720	1,68,200	14,01,920	8.03	7.20	1.12

3. Therefore, by removing the effect of the extraordinary and historic tax reform measures and higher issuance of refunds during the FY 2019-20, the buoyancy of total gross direct tax collection comes to 1.12 and almost 1 for Corporate Tax and 1.32 for Personal Income Tax. These buoyancies indicate that the growth trajectories of both the arms of direct taxes, i.e., Corporate Tax and PIT are intact and are rising steadily. Further, the higher growth rate in direct taxes as compared to growth rate in the GDP even in these challenging times proves that recent efforts for the widening of the tax base undertaken by the Government are yielding results.

4. Furthermore, the assertion that inspite of the tax reforms, the investment has not been picking up is not correct and is without appreciation of the reality of the business world. The setting up of new manufacturing facilities requires various preliminary steps like acquisition of land, construction of factory sheds, setting up of offices and other infrastructures, etc. These activities cannot be completed in just a few months and the manufacturing plants cannot start manufacturing goods from the next day of the announcement of reforms. The tax reforms were announced in September, 2019 and the results are expected to be visible in the next few months and in years to come. The outbreak of COVID-19, may further delay this process but the growth in production due to these tax reforms is bound to happen and cannot be stopped.

5. The Government is committed to provide a hassle free direct tax environment with moderate tax rate and ease of compliance to the taxpayers and also to stimulate the growth by reforming the direct taxes system. Some of the recent steps taken in this direction, apart from those discussed above, are as under:

- I. **Personal Income Tax** - In order to reform Personal Income Tax, the Finance Act, 2020 has provided an option to individuals and co-operatives for paying income-tax at concessional rates if they do not avail specified exemption and incentive.
- II. **Abolition of Dividend Distribution Tax (DDT)** - In order to increase the attractiveness of the Indian Equity Market and to provide relief to a large class of investors in whose case dividend income is taxable at the rate lower than the rate of DDT, the Finance Act, 2020 removed the Dividend Distribution Tax under which the companies are not required to pay DDT with effect from 01.04.2020. The dividend income shall be taxed only in the hands of the recipients at their applicable rate.
- III. **II. Vivad se Vishwas** - In the current times, a large number of disputes related to direct taxes are pending at various levels of adjudication from Commissioner (Appeals) level to Supreme Court. These tax disputes consume a large part of resources both on the part of the Government as well as taxpayers and also deprive the Government of the timely collection of revenue. With these facts in mind, an urgent need was felt to provide for resolution of pending tax disputes which will not only benefit the Government by generating timely revenue but also the taxpayers as it will bring down mounting litigation costs and efforts can be better utilized for expanding business activities. Direct Tax Vivad se Vishwas Act, 2020 was enacted on 17th March, 2020 under which the declarations for settling disputes are currently being filed.
- IV. **Faceless E-assessment Scheme** - The E-assessment Scheme, 2019 has been notified on 12th September, 2019 which provides for a new scheme for making assessment by eliminating the interface between the Assessing Officer and the assessee, optimizing use of resources through functional specialization and introducing the team-based assessment.
- V. **Faceless appeals** - In order to take the reforms to the next level and to eliminate human interface, the Finance Act, 2020 empowered the Central Government to notify Faceless Appeal Scheme in the appellate function of the department between the appellant and the Commissioner of Income- tax (Appeals).
- VI. **Document Identification Number (DIN)** - In order to bring efficiency and transparency in the functioning of the Income Tax Department, every communication of the Department whether it is

related to assessment, appeals, investigation, penalty and rectification, among other things, issued from 1st October, 2019 onwards are mandatorily having a computer-generated unique document identification number (DIN).

- VII. **Pre-filing of Income-tax Returns** - In order to make tax compliance more convenient, pre-filled Income Tax Returns (ITR) have been provided to individual taxpayers. The ITR form now contains pre-filled details of certain incomes such as salary income. The scope of information for pre-filing is being continuously expanded by pre-filing more transactions in the ITR.
- VIII. **Encouraging digital transactions** - In order to facilitate the digitalisation of the economy and reduce unaccounted transactions, various measures have been taken which include reduction in rate of presumptive profit on digital turnover, removal of MDR charges on prescribed modes of transactions, reducing the threshold for cash transactions, prohibition of certain cash transactions, etc.
- IX. **Simplification of compliance norms for Start-ups** - Start-ups have been provided hassle-free tax environment which includes simplification of assessment procedure, exemptions from Angel-tax, constitution of dedicated start-up cell etc.
- X. **Relaxation in the norms for Prosecution:** The threshold for launching prosecution has been substantially increased. A system of collegium of senior officers for sanction of prosecution has been introduced. The norms for compounding have also been relaxed.
- XI. **Raising of monetary limit for filing of appeal** - To effectively reduce taxpayer grievances/litigation and help the Income Tax Department focus on litigation involving complex legal issues and high tax effect, the monetary thresholds for filing of departmental appeals have been raised from Rs. 20 lakh to Rs. 50 lakh for appeal before ITAT, from Rs. 50 lakh to Rs. 1 crore for appeal before the High Court and from Rs. 1 crore to Rs. 2 crore for appeal before the Supreme Court.
- XII. **Expansion of scope of TDS/TCS** - For widening the tax base, several new transactions were brought into the ambit of Tax Deduction at Source (TDS) and Tax Collection at Source (TCS). These transactions include huge cash withdrawal, foreign remittance, purchase of luxury car, e-commerce participants, sale of goods, acquisition of immovable property, etc.

JUDGEMENTS

INDIRECT TAX

Pure Services' are eligible for the Exemption from GST: AAR

**Applicant - Shri Jayesh Anilkumar Dalal
Case No. – GUJ/GAAR/R/08/2019
Date – 01.05.2019**

Fact of the Case

- In the present problem Shri Jayesh Anilkumar Dalal is the applicant who has been providing services to various municipal authorities/departments since under Services Tax Law and also continued in the GST regime and made invoices for their services by charging GST
- The applicant has mentioned in Statement II, of the application, that the word “Pure Services” referred to in notification has nowhere been defined in the Act, Rules or notification themselves. They also do not provide any mechanism to determine a particular service as “Pure Services”.
- The applicant sought advance ruling on the issue whether or not my supply of services in nature as mentioned in point 12(B), provided to Local Authorities, Urban Development Authority, District Panchayat R&B Div. and other Government Departments which are entrusted with the functions mentioned under article 243G and 243W of the Constitution of India can be termed as “Pure Services”.

Decision of the Case

- The authority consisting of the members R.B. Mankodi and G.C. Jain ruled that services provided by the applicant to the Central Government, State Government or Union territory or local authority or a governmental authority by way of any activity to a Panchayat under an article in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution is called “pure service”
 - In the light of the above section the applicant is eligible for the exemption from Goods and Service Tax in this problem.
-

Constructor neither benefited from Additional ITC nor there was Tax Reduction in post-GST period, No Profiteering: NAA

**M/s Vikas Park Pvt. Ltd vs. Director General of Anti Profiteering
Case No. – 29/2020
Date – 27.05.2020**

Fact of the Case

- In the present case Kapil Dev Sharma is the applicant who filed an application stating that the Respondent, M/s Vikas Park Pvt. Ltd had resorted to profiteering in respect of the supply of construction services related to the purchase of Flat in the Respondent’s project “Hero Homes
- The Applicant had also alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) by way of commensurate reduction in the price of the apartment purchased by him.
- The issue raised in this case was whether the benefit of reduction in the rate of tax or ITC had been passed on by the Respondent to his recipients.

Decision of the Case

- The Director-General of Anti-profiteering found out that the registration and approval of the project, building Plan, the launching of the project, the allotment of units, receipt of payments, etc. had all taken place in the post-GST regime
- Therefore, there was no pre-GST tax rate or ITC structure which could be compared with the post-GST tax rate and ITC. The Respondent would have taken into consideration the benefits of ITC which was available to him post-implementation of GST while fixing the base price.
- The DGAP has concluded that in view of the aforementioned findings, it appeared that Section 171(1) of the CGST Act, 2017 has not been contravened by the Respondent in the present case.
- The Authority headed by the chairman, B.N. Sharma while agreeing with the findings of the Director-General of Anti-Profiteering (DGAP) ruled that the Constructor neither benefited from

additional Input Tax Credit (ITC) nor there was tax reduction in the post-GST period, so it does not qualify to be the case of profiteering.

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**Online Tests Scored after Human Intervention are outside the purview of OIDAR, No IGST applicable: Karnataka AAR
Applicant - M/s NCS Pearson Inc.
Case No. KAR/ADRG/37/2020
Date – 22.05.2020**

Fact of the Case

- The applicant, NCS Pearson INC is an intermediary located in nontaxable territory and provides services of online exams or tests via electronic software to the nontaxable online recipients in India which he has classified into three categories
- Type 1 Tests are those tests that are self-administered by the candidates (test-takers) and are wholly digital in nature. The scores are provided by the electronic software based on a computer-based algorithm in its entirety and the test-taker gets the result in electronic format immediately on completion of the test. In view of this, the entire test experience is electronic without any human intervention.
- Type 2 Tests are those tests similar to type 1 tests regarding the creating personal profile, scheduling an appointment for the test and remitting payment on the Pearson VUE website, however, with the major difference being that on the day of the test, the candidate is required to go to the test center, where an administrator will verify the identity of the candidate, validate test registration and appointment of the candidate. After that, the test administrator will assign a computer to the candidate to take a test.
- Type 3 Tests are those tests containing a mixture of multiple-choice questions and analytical writing assessment section i.e. essay-based questions. For candidates from India, the test is taken at test centers in India at a computer workstation which is physically administered and supervised by an invigilator (proctor) as described in the type 2 test.

Decision of the Case

- The Authority consisting of members while answering in respect of the Type 2 Tests ruled that provision of taking tests online at designated test centers are naturally bundled activities and are supplied in conjunction with

each other in the ordinary course of business and therefore can be termed as Composite Supply as per Section 2 (30) of CGST Act, 2017. Here, since the main object of the whole activity is to take online tests, the principal supply would be OIDAR service provided by the applicant to nontaxable online recipients.

- The Authority in respect of Type 3 Tests further ruled that since tests are scored after human intervention in type 3, it should be outside the purview of OIDAR and is exempted from paying Integrated Goods and Service Tax (IGST).
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**Telangana AAR rules Applicability of GST on Ice Cream, Allied Products and Milk Shakes
Applicant - M/s Sri Venkateswara Agencies
Case No. TSAAR 02/2020
Date – 02.03.2020**

Fact of the Case

- In the present case the applicant, M/s Sri Venkateswara Agencies is a partnership firm.
- The firms are the distributors of “SCOOPS” brand ice cream and ice cream products are supplied by them to sub-distributors, hotels, party orders, and retail outlets in Hyderabad. They deal with ice-cream products in various places such as Cream stone parlors, Scoops parlors, and sell ice cream to caterers and pushcart vendors, etc.
- Firstly, the applicant sought advance ruling on the issues of how much GST would be applicable on ice cream and ice cream allied products, milkshakes served in the parlor with or without adding ingredients like fruits or topping sauces according to the customer taste or requirements.

Decision of the Case

- The authority clarified that for the period from November 15, 2017, to September 30, 2019, the supply falls under Sl.No. 7(i) of Not. No. 11/2017-CT (R), dated June 28, 20 17 (as amended) and attracts 5% GST (2.5% CGST + 2.5% SGST) without the availability of credit of input tax charged on goods and services used in supplying the service.
- For the period from October 1, 2019. The said supply falls under Sl. No. 7(ii) of Not. No. 11/2017- CT (R), dated 28.06.20 17 (as amended) and attracts 5% GST (2.5% CGST + 2.5% SGST) without the availability of

credit of input tax charged on goods and services used in supplying the service.

- The authority also clarified that for the period from November 15, 2017, to September 30, 2019, the supply falls under Sl.No. 7(i) of Not. No. 11/2017-CT (R), dated 28.06.20 17 (as amended) and attracts 5% GST (2.5% CGST + 2.5% SGST) without the availability of credit of input tax charged on goods and services used in supplying the service.
- The authority clarified that Supply falls under Sl. No. 7(v) of Not. No. 11/2017-CT (R), dated June 28, 20 17 (as amended) and attracts 18% GST (9% CGST + 9% SGST) for the period from November 15, 2017 to September 30, 2019.
- The ruling was sought on the issues of how much GST would be applicable on ice cream products of cups, cones bars, sticks, novelties, etc. sold to pushcart vendors, who in turn sell to their customers.
- The authority clarified that the provisions of Not. No. 11/2017- CT(R), dated 28.06.2017 (as amended) are not applicable.

18% GST applicable on Leased Premises for Cold Storage purpose of Agriculture Produce on Leasing Charges: AAR
Applicant - M/s. Gubba Cold Storage Private Limited
Case No. TSAAR 01/2020
Date – 04.01.2020

Fact of the Case

- The applicant, M/s. Gubba Cold Storage Private Limited is dealing in services that are in the nature of storage and warehousing of agricultural produce, food grains including pulses and rice, etc
- They are renting or leasing of agro machinery or vacant land with or without a structure incidental to its use, in relation to agricultural produce. They are using leased premises for storage of agricultural produce which is exempted from GST and the lessor is insisting to pay GST on lease charges and the lessee is denied to pay GST on lease charges where the lessee is using the premises for storage of agricultural products only.
- The applicant sought the ruling on the issues that what are tax implications in GST regime using leased premises for cold storage purpose of agriculture produce on leasing charges; what are tax implications in GST regime on cold storage leased on rent for storage with or without preservation and

maintenance to Private Enterprises and what are tax implications in GST regime on seeds/agricultural produce for storage or warehousing on behalf of farmers and traders.

Decision of the Case

- The authority ruled that 18% of Goods and Service Tax is applicable on leased premises for Cold Storage purpose of agriculture produces on Leasing Charges.
- The authority further ruled that 18% of GST is applicable to cold storage leased on rent for storage with or without preservation and maintenance to Private Enterprises.
- The authority observed that GST is exempted if the supply of service is for storage or warehousing of 'agriculture produce' as defined in clause 2(d) of Not. No. 12/2017-CT (R) dated June 28, 2017, as amended.

DIRECT TAX

Deposit of Business Income of Wife in Joint Bank A/c can't attract Addition u/s 68: ITAT Shri Rajesh Jain, Bhopal Vs ITO-(2)1,Bhopal
ITA No. – 602/Ind/2019
Date – 03.06.2020

Fact of the Case

- The assessee maintains a joint bank account with his wife to deposit the rental income of the assessee and his wife.
- During the relevant assessment year, the Assessing Officer treated the deposit of cash as undisclosed income under section 68 of the Income Tax Act, 1961.
- The assessee contended that a joint account of the assessee with his wife and his wife runs a Coaching Institute and as a proof of business the assessee submitted copy of service tax registration.
- The assessee also submitted that his wife is a taxpayer having a source of income from Coaching Institute, rental income, and bank interest and regularly files an income tax return. Copy of ITR, Balance sheet, and profit and loss account was also enclosed.

Decision of the Case

- The Tribunal that the rental income of the assessee and his wife is deposited in this savings account and his wife is at liberty to withdraw or deposit from her bank as per her requirement.

- On consideration of these facts and circumstances, it is wrong to assume that the assessee is the sole owner of funds. The evidence as narrated above clearly related to her wife but the revenue authorities failed to consider the same.
- The Indore bench of the Income Tax Appellate Tribunal (ITAT), said that, section 68 of the Income Tax Act, 1961 cannot be made against the assessee in respect of the deposit of business of wife in their joint bank account.

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Dismissal of Appeal after filing Vivad Se Vishwas Scheme 2020 before receiving Form 3 from Dept: ITAT
Mahaveer Medicare Vs The Assistant commissioner of IT, Bengaluru
ITA No. – 1407 to 1411/Bang/2019
Date – 03.06.2020

Fact of the Case

- The assessee has filed these appeals challenging the common order dated 30-04-2019 passed by LdCIT(A)-11, Bengaluru and they relate to the assessment years 2010-11 to 2014-15. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the penalty of Rs.1.30 lakhs, Rs.1.58 lakhs, Rs.1.72 lakhs, Rs.2.66 lakhs and Rs.4.14 lakhs levied by the assessing officer u/s 271(1)(c) of the Act respectively for AYs 2010-11 to 2014-15.
- The assessee submitted a letter with the Tribunal stating that they filed Form 1 and 2 under The Direct Tax Vivad Se Vishwas Act on 30-05-2020 with respect to the appeals and is waiting for Form 3. It was also submitted that once, Form-3 is issued, they will be withdrawing the above appeals filed before the Tribunal.

Decision of the Case

- The assessee has stated that he has not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department. Hence the assessee has sought adjournment till the time Form no.3 is received from the department.
- It was argued on behalf of the assessee that Form no.3 shall be issued to the assessee in due course and accordingly, they have to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Scheme 2020.

- The assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so. We are of the view that no purpose will be served in keeping these appeals pending. Accordingly we dismiss all these appeals of the assessee as withdrawn.

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Vehicle used for Display of Advertisement not entitled to Higher Rate of Depreciation: ITAT Tapan Kumar Biswas vs. ITO, Kolkata
Case No. – 2049/Kol/2019
Date – 05.06 2020

Fact of the Case

- In the present case the assessee, is an individual who engaged in the business of advertisement through the display of banner, hoardings and mobile van
- The assessee filed an income tax return for the relevant year where his claim for the higher rate of depreciation, i.e., 40% for the vehicles used for the display of advertisement was allowed by the Assessing Officer.
- Later, the original assessment was revised by the Commissioner of Income Tax invoking his revisional jurisdiction under section 263 of the Act finding that the decision for allowing the claim was an error prejudicial to the interest of the revenue
- He accordingly, directed the AO to make the assessment afresh on the issue of correct rate of depreciation allowable on hoardings and mobile display cars after making a necessary inquiry.

Decision of the Case

- Allowing the contentions of the Revenue, the Tribunal observed that the depreciation at a higher rate is allowed on the motor vehicle only if it is used by the assessee in the business of running the same on hire.
 - In the present situation the motor vehicle is not used in the motor vehicle business. It is used only for the purpose of advertisement in the same business
 - So the assessee is not entitled to a higher rate of depreciation on such vehicle as per income tax act, 1961.
-

Vodafone Idea Limited is not required to Deduct Tax u/s 194H on Prepaid SIM Cards:

ITAT

**Vodafone Idea Limited vs. ACIT,
Bhubaneswar**

Case No.- 306 to 309/CTK/2019

Date - 05.06 2020

Fact of the Case

- In the present case Vodafone Idea Limited is the assessee company who is engaged in the business of providing telecommunication services in various parts of India.
- A survey under section 133A of the Act was conducted in the premises of the assessee and it was found that the assessee has violated the provisions of TDS in non-deducting TDS in respect of payments.
- In the opinion of the AO provisions of Section 194H are applicable and, therefore, calculated TDS at 10% under the provisions of Section 194H of the Act.
- As the assessee has not deducted TDS, therefore, the assessee is held as the assessee in default in respect of non-deduction of TDS under Section 194H and 194J of the Act on payment of commission and fees for professional or technical services and passed an order under Section 201(1) & 201(1A) of the Act.
- The action of the AO was confirmed by the CIT(A).

Decision of the Case

- The matter was traveled up to the Tribunal and on considering the submissions of both sides, the matter was remitted back to the file of the AO for verification of evidence filed by the assessee and passed a fresh order.
- The tribunal held that the assessee is not required to deduct tax under Section 194J of the Act and consequently, the assessee shall not be treated as an assessee in default under Section 201(1) of the Act
- Once, the assessee is treated as the assessee, not in default under Section 201(1), the interest under Section 201(1A) is not required to be charged. Accordingly, it allowed the grounds of appeal raised by the assessee.

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**No TDS on Company on payment of Harvesting Charges: ITAT
M/S Parry Sugar Industries Limited vs. Dy. Commissioner of Income Tax, Bengaluru
Case No. – 2814/Bang/2018**

Date – 29.05.2020

Fact of the Case

- The assessee is a company engaged in the business of manufacture of sugar and generation of power.
- During the relevant year, the assessing officer noted that the assessee has paid Harvesting Charges for the harvesting of sugarcane without deduction of tax at source in both the years and he proposed to invoke the provisions of sec. 40(a)(ia) of the Act
- The assessee contended before the authorities that it is purchasing Sugarcane from farmers at “Fair Remunerative Price” (known as FRP) determined by the Central Government as per Sugarcane (Control) Order, 1966. The FRP rate is for the delivery of sugarcane at the gate of the factory or at the sugarcane purchasing center. It accordingly submitted that the responsibility to harvest sugarcane and deliver it to the assessee lies upon the farmers.

Decision of the Case

- The Tribunal further noticed the argument of the assessee that the price of sugarcane is fixed at ex-factory gate and not at ex-field. If the price is fixed at ex-field, then the responsibility to harvest and transport the sugarcane would be that of the assessee herein. In the instant case, the purchase agreement clearly states that the price fixed is at the ex-factory gate and the responsibility to harvest and transport sugarcane is that of the farmer.
- The Tribunal hold that the assessee is not liable to deduct tax at source from the harvesting charges paid by it on behalf of the farmers in both the years
- Accordingly, the Tribunal set aside the orders passed by Ld CIT(A) in both the years and direct the AO to delete the impugned additions in both the years

.....
**MBBS Seat Blocking Scam: ITAT rules in favor of Ananda Social & Education Trust, deletes Additions
Ananda Social & Education Trust vs. ITAT
Bangalore**

Fact of the Case

- In the present case Ananda Social & Education Trust is the assessee

- In the year 2015, there were news reports that the CBI initiated an investigation in the seat-blocking scam involving the Consortium of Medical, Engineering and Dental Colleges of Karnataka (COMEDK) and some private colleges where the Trustees of the assessee was involved.
- After having gone through the details enquiry the A.O observed that (i) the assessee is the taxable fee charged for MBBS seats under Management/NRI quota, (ii) the fee charged by the assessee MBBS seats under COMED-K cancellation seats was not offered to tax, and (iii) the assessee suppressed the fee charged for PG Courses.
- The A,O also observed that the management/NRI quota seats are filled by the respective colleges and they exercise their own discretion in allotment and charging of fees. The fee charged under this quota shall be higher.
- The assessing officer alleged that the assessee is collecting money over and above the regular fees from the students at the time of admission.

Decision of the Case

- The Tribunal accepted the argument of the assessee that it has received fees from students both by way of cash and also through banking channels and the same is duly accounted.
- The Tribunal observed that even though the AO has observed that huge cash was seized during the course of a search, yet it was shown by the assessee that all those cash are accounted for in the books of accounts
- Commenting on the scam, the Tribunal further noted that “there is no dispute that the assessee has to admit the students under the COMED-K category out of the rank list published for the entrance exam conducted for this category
- It is not the case of the AO that any students outside the rank list have been admitted under this category. There is no dispute that the fee structure under this category is lower than the fees applicable for management quota
- If the assessee had demanded higher fees, then the concerned student had a right to lodge a complaint with the State Government, as it violative of the consensual agreement entered between the Association and Government. But there is no such complaint against the assessee
- So the ITAT rules in favour of the assessee and directs the A.O to delete the addition.

Capital Gain Deduction allowable if New Residential Property was purchased within Two Years from Transfer of Shares: ITAT Mr. Rajiv Madhok vs. ACIT, Delhi Case No. – 2291/Del/2017 Date – 29.05.2020

Fact of the Case

- The assessee, an individual, sold his shares and claimed tax deduction under section 54F by stating that he invested in the purchase/construction of the property
- He claimed that the said purchase was within the time period provided in section 54F of the Act and thus, he is entitled to not charging of long-term capital gain to the extent of investment in purchase/construction of the residential house property.

Decision of the Case

- The Tribunal noted that availing the benefit of the said provision is subject to fulfill the following requirements, i.e., (i) Purchase of residential house within a period of one year before or two years after the date on which the transfer of the original asset took place, or (ii) Construction of residential house within a period of three years from the date on which the transfer of the original assessee took place.
- The Tribunal, while ruling in favor of the assessee, observed that the transfer of the shares has taken place on 17/08/2011 and therefore time period available to the assessee for purchase/construction for availing benefit of the section 54F.

TAX COMPLIANCE CALENDAR AT A GLANCE

GST CALENDAR

GSTR – 3B

Return	Turnover	Month	Regular Due Date	Revised Due Date	Interest	Late Fees & Penalty
GSTR-3B	Less than Rs. 1.5 Crore	February	20/03/2020	30/06/2020	X	X
		March	20/04/2020	03/07/2020		
		April	20/05/2020	06/07/2020		
	More than Rs. 1.5 but upto Rs. 5 Crores	February	20/03/2020	29/06/2020	X	X
		March	20/04/2020	29/06/2020		
		April	30/05/2020	30/06/2020		
	More than Rs. 5 Crores	February	20/03/2020	24/06/2020	At Reduced Rate @9% p.a. (No interest for delay of 15 th days from due date)	X (If filed on or before 30 th June, 2020)
		March	20/04/2020	24/06/2020		
		April	20/05/2020	24/06/2020		

GSTR – 1

Return	Turnover	Month	Regular Due Date	Revised Due Date	Interest	Late Fees & Penalty
GSTR- 1 (Monthly)	More than Rs. 5 Crore	March	11/03/2020	30 th June, 2020	Not Applicable	X
		April	11/04/2020			
		May	11/05/2020			
GSTR -1 (Quarterly)	Less than Rs. 1.5 Crore	Jan – Mar 2020	30/04/2020	30 th June, 2020	Not Applicable	X

CMP – 08 & GSTR - 4

Return	Turnover	Month	Regular Due Date	Revised Due Date	Interest	Late Fees & Penalty
CMP - 08 (Quarterly)	Composition Scheme	Jan – Mar 2020	18/04/2020	7 th July, 2020	X	X
GSTR - 4 (Annual Return)		2019-20	30/04/2020	15 th July, 2020	X	X

GST Audit & GST Annual Return



Return	Turnover	Month	Regular Due Date	Revised Due Date	Interest	Late Fees & Penalty
GST Audit	More than Rs. 1.5 Crore	2018-19	31/03/2020	30 th September, 2020	No Change	No Change
GST Annual Return	More than Rs. 2 Crore	2018-19	31/03/2020	30 th September, 2020	No Change	No Change

DIRECT TAX CALENDAR - JUNE, 2020

29.06.2020

- Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2019-20.

30.06.2020

- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2020.
- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2020.
- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2020.
- Return in respect of securities transaction tax for the financial year 2019-20.
- Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2020.
- Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2019-20.
- Report by an approved institution/public sector company under Section 35AC(4)/(5) for the year ending March 31, 2020.
- Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2019-20. This statement is required to be furnished to the unit holders in form No. 64B.

DIRECT TAX CALENDAR - JULY, 2020

07.07.2020

- Due date for deposit of Tax Deducted/Collected for the month of June, 2020. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.
- Due date for deposit of TDS for the period April 2020 to June 2020 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H

15.07.2020

- Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of June, 2020 has been paid without the production of a challan.
- Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB & 194M in the month of May, 2020.
- Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2020.
- Quarterly statement of TCS deposited for the quarter ending 30 June, 2020
15 July 2020
- Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2020.
- Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2020

30.07.2020

- Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2020
- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of June, 2020
- Due date for issue of TDS Certificate for tax deducted under Section 194-IB in the month of June, 2020
- Due date for issue of TDS Certificate for tax deducted under Section 194M in the month of June, 2020

31.07.2020

- Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2020.
- Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2020)
- Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2020)
- Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or 11(1) (if the assessee is required to submit return of income on or before July 31, 2020)
- Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2019-20 and of foreign tax deducted or paid on such income in Form no. 67. (If the assessee is required to submit return of income on or before July 31, 2020.)

COURSES OFFERED BY TAX RESEARCH DEPARTMENT

Eligibility criterion for admission in TRD Courses

- ✓ Qualified Cost & Management Accountants (Members)
- ✓ Other Professionals (CS, CA, MBA, M.Com, Lawyers)
- ✓ Executives from Industries and Tax Practitioners
- ✓ Students who are either CMA qualified or CMA pursuing

CERTIFICATE COURSE ON TDS

Course Fee - Rs. 10,000 + 18% GST
*20% Discount for Members, CMA
Final Passed Candidates and
CMA Final pursuing Students*

Exam Fees - Rs. 1,000 + 18% GST
Duration – 30 Hours
Mode of Class – Online

CERTIFICATE COURSE ON INCOME TAX RETURN FILLING

Course Fee - Rs. 10,000 + 18% GST
*20% Discount for Members, CMA
Final Passed Candidates and
CMA Final pursuing Students*

Exam Fees - Rs. 1,000 + 18% GST
Duration – 30 Hours
Mode of Class – Online

CERTIFICATE COURSE ON GST

Course Fee - Rs. 10,000 + 18% GST
*20% Discount for Members, CMA
Final Passed Candidates and CMA
Final pursuing Students*

Exam Fees - Rs. 1,000 + 18% GST
Duration – 72 Hours
Mode of Class – Online
** Special Discount for Corporate*

ADVANCED CERTIFICATE COURSE ON GST

Course Fee - Rs. 14,000 + 18% GST
*20% Discount for Members, CMA
Final Passed Candidates and
CMA Final pursuing Students*

Exam Fees - Rs. 1,000 + 18% GST
Duration – 40 Hours
Mode of Class – Online

CRASH COURSE ON GST FOR COLLEGE AND UNIVERSITY

Batch Size – 50 (Minimum)

Eligibility criterion - B.COM/B.B.A pursuing or completed
M.COM/M.B.A pursuing or completed

Course Fee - Rs. 1,000 + 18% GST
Exam Fees - Rs. 200 + 18% GST
Course Duration - 32 Hours

For enquiry about courses, mail at – trd@icmai.in

E-PUBLICATIONS OF TAX RESEARCH DEPARTMENT

Impact of GST on Real Estate	Handbook on GST on Service Sector
Insight into Customs - Procedure & Practice	Handbook on Works Contract
Input Tax Credit & In depth Discussion	Handbook on Impact of GST on MSME Sector
Exemptions under the Income Tax Act, 1961	Insight into Assessment including E-Assessment
Taxation on Co-operative Sector	Impact on GST on Education Sector
Guidance Note on GST Annual Return & Audit	Addendum_Guidance Note on GST Annual Return & Audit
Sabka Vishwas-Legacy Dispute Resolution Scheme 2019	An insight to the Direct Tax- Vivad se Vishwas Scheme 2020
Guidance Note on Anti Profiteering	International Taxation and Transfer Pricing
Advance Rulings in GST	Handbook on E-Way Bill

For E-Publications, Please visit Taxation Portal -
<https://icmai.in/TaxationPortal/>

NOTES

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TAXATION COMMITTEES - PLAN OF ACTION

Proposed Action Plan:

1. Successful conduct of Certificate Course on GST.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

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