GST Relaxations/Extensions as Notified on 01st May,2021

Relaxations regarding GSTR-3B

For businesses having aggregate turnover of 5cr or more in preceding Financial Year i. e. FY 2020-21:

S.No.	Month	Due Date	Late Fee Relaxation	Interest Relaxation		
				No Interest	Interest @ 9%	Interest @ 18%
1	Mar'2021	20th April 2021	15 days from due date- till 5th May 2021	No such relaxation	15 days from due date- till 5th May 2021	From 06th May 2021 onwards
2	April'2021	20th May 2021	15 days from due date- till 4th June 2021	No such relaxation	15 days from due date- till 4th June 2021	From 05th June 2021 onwards

Click on the below links for Notifications

[Notification No. 08/2021-Central Tax] &

[Notification No. 09/2021-Central Tax]

Relaxations regarding GSTR-3B

For businesses having aggregate turnover up to 5cr in preceding Financial Year i. e. FY 2020-21(Monthly Filers of GSTR-3B)

S.No.	Month	Due Date	Late Fee Relaxation	Interest Relaxation		
				No Interest	Interest @ 9%	Interest @ 18%
1	Mar'2021	20th April 2021	30 days from due date- till 20th May 2021	15 days from due date - till 5th May 2021	Next15 days – (6th May to 20thMay'2021)	From 21st May 2021 onwards
2	April'2021	20th May 2021	30 days from due date- till 19th June 2021	15 days from due date- till 4th June 2021	Next15 days – (5th Jun to 19th Jun'2021)	From 20th June 2021 onwards

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Notification No. 08/2021-Central Tax &

Notification No. 09/2021-Central Tax

Relaxations regarding GSTR-3B

For businesses having aggregate turnover up to 5cr in preceding Financial Year i. e. FY 2020-21 -Quarterly Filers(QRMP Scheme) of GSTR-3B

S.No.	Month	Due Date	Late Fee Relaxation	Interest Relaxation		
				No Interest	Interest @ 9%	Interest @ 18%
1	Jan-Mar'2021 (Category-1)	22nd April	30 days from due date- till 22nd May 2021	15 days from due date - till 7th May 2021	Next15 days – (8th May to 22nd May'2021)	From 23rd May 2021 onwards
2	Jan-Mar'2021 (Category-2)	24th April	30 days from due date- till 24th May 2021	15 days from due date - till 9th May 2021	Next15 days – (10th May to 24th May'2021)	From 25th May 2021 onwards

Category-1:- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Category-2:- Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha,the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

Note: In Notification Period has been mentioned as March,2021 & April,2021 instead of Jan-Mar'21

Click on the below links for Notifications

Notification No. 08/2021-Central Tax & Notification No. 09/2021-Central Tax

Relaxations regarding CMP-08

For Quarterly Return under Composition Scheme : CMP-08

S.No.	Month	Due Date	Interest Relaxation		
			No Interest	Interest @ 9%	Interest @ 18%
1	Jan-Mar'2021	18th April'21	15 days from due date - till 3rd May 2021	Next15 days – (4th May to 18th May'2021)	From 19th May 2021 onwards

Click on the below link for Notification

[Notification No. 08/2021-Central Tax]

Relaxations regarding GSTR-4 (FY 2020-21) for person under Composition Scheme

S.No.	Period	Due Date	Extended Due Date
1	FY 2020-21	30th April'21	31st May'21

Click on the below link for Notification

[Notification No. 10/2021-Central Tax]

Relaxations regarding ITC-04 Statement for Inputs and Capital Goods sent to Job worker

S.No.	Period	Due Date	Extended Due Date
1	Jan’21 to Mar’21	25th April’21	31st May’21

Click on the below link for Notification

[Notification No. 11/2021-Central Tax]

Relaxations regarding GSTR-1 Statement for Outward Supplies

S.No.	Period	Due Date	Extended Due Date
1	Apr'21	11th May'21	26th May'21

Relaxations regarding IFF Return Filing

S.No.	Period	Due Date	Extended Due Date
1	Apr'21	1st -13th May'21	1st to 28th May'21

Click on the below links for Notifications

[Notification No. 12/2021-Central Tax]&

[Notification No. 13/2021-Central Tax]

Relaxations regarding Rule 36(4)

S.No.	Period	Original Rule	Proviso Inserted as relaxation for Apr'21
1	Apr'21	❖ ITC to be availed by a registered person in respect of invoices or debit notes, the details of which have not been furnished by the suppliers in FORM GSTR-1 or using the IFF shall not exceed 5% of the eligible credit available in respect of invoices or debit notes the details of which have been furnished by the suppliers under GSTR-1 or using IFF.	❖ Such condition shall apply cumulatively for the period April and May'21 ❖ Return in FORM GSTR-3B for the period May'21 shall be furnished with the cumulative adjustment of ITC for the said months

Click on the below link for Notification

Notification No. 13/2021-Central Tax

Other Relaxations

S.No.	Compliance	Due Date Falling between	Extended Due Date
1	Time limit for completion or compliance of any action by any authority or person, including: (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;	15th April 2021 to 30th May 2021	31st May'2021

Click on the below link for Notification

[Notification No. 14/2021-Central Tax]

Exclusions

Section	Rules	Provisions
Chapter IV	Chapter IV of CGST Rules, 2017, rules ranging from 27 to 35.	Time and Value of Supply
Section 10(3)		Lapse of Composition scheme due to crossing of Limits
Section 25	Rule No. 8, 14, 9, 10, 10A, 11, 12, 16, 17, 18, 24, 25, 26	Registration Procedure
Section 27	Rule No. 13 & 15	Special provisions relating to Casual taxable person & Non-resident Taxable person.
Section 31	Rule No. 46, 46A, 47, 49, 50, 51, 52, 53	Tax Invoice
Section 37	Rule No. 59, 78, 79	Furnishing Details of Outward supplies
Section 47		Levy of Late fee on Failure to Furnish return u/s 37, 38, 39 & 45.
Section 50		Interest on delayed Payment of Tax
Section 69		Power to Arrest
Section 90		Liability of partners of firm to pay tax.
Section 122		Penalty for certain Offences
Section 129		Detention, seizure and release of Goods and Conveyances in transit.

Exclusions

Section	Rules	Provisions
Section 39, except 39(3), (4) & (5).	Rule 61, 62	Furnishing of Returns
Section 68, to the extent E-way Bill is considered.		Inspection of Goods in movement

Click on the below link for Notification

Notification No. 14/2021-Central Tax

Other Relaxations

S.No.	Compliance	Issuance of order period Falling between	Limit for issuance of order extended to
2	Time limit for Rule 9 CGST Rules (Verification of the application of Registration and Approval) As per Rule 9,The Registration application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order/deficient follow the procedure for clarification and approve the grant of registration to the applicant within **specified period** from the date of submission of the application.	1st May'21 to 31st May'21	15th June'21
3	Time limit for issue of Refund Order in terms of the Sec 54(5),(7) Where the notice has been issued by department for rejection of refund claim (in part or full) and the time limit of issuance of order by department under Sec 54(5) and (7) falls during 15th Apr'21 to the 30th May'21	15th Apr'21 to the 30th May'21	Later of: 15 days after receipt of reply to the notice from Registered Person Or 31st May'21

Click on the below link for Notification

Notification No. 14/2021-Central Tax

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