

A close-up photograph of a wooden gavel resting on a wooden block. The gavel has a brass band around its head. The background is dark and textured.

GST AMENDMENT

Key changes at a
Glance

Newsletter

**GST Amendments for the months
July, 2021 to August, 2021**



NOTIFICATION

Waiver of Late Fees for non-compliance of QR Code

Notification no. 28/2021 dt. 30th June 2021

The Central Government has issued a notification no. 28/2021 – Central Tax dated 30th June 2021.

The notification has amended the notification no. 14/2020 dt 21st March 2020 issued earlier.

The notification has waived the levy of late fees under *Section 125 of the CGST Act 2017 amounting to Rs 50,000 for non-compliance of QR code on all B2C invoices* issued by the business enterprise having aggregate turnover exceeding Rs 500 crore in any of the financial years from 2017-18 onwards.

The notification has mandated that the compliance of QR code by such business enterprise on B2C invoice must be done from 1st Oct 2021.

GST Annual Return for 2020-21

Notification no. 29/2021 dt. 30th July 2021

The Central Government has issued a notification no. 29/2021 – Central Tax dt. 30th July 2021. The notification has amended Section 35 and Section 44 of the CGST Act 2017.

The notification has allowed the business enterprise to file GST Annual return without getting the books of accounts audited by Chartered Accountants / Cost Accountants

Notification no. 30/2021 dt. 30th July 2021

The Central Government has issued a notification no. 30/2021 – Central Tax dt. 30th July 2021.

The notification has amended Rule 80 of CGST Rules 2017 and has mandated that business enterprises should file the GST Annual Return in GSTR 9 by 31st December.

The notification has notified the GST Annual return form GSTR 9 for the financial year 2020-21.

It has also notified GSTR 9A as an annual return to be filed by a business enterprise that has opted for composition scheme under Section 10 of CGST Act 2017.

The notification has mandated that the business enterprise having aggregate annual turnover exceeding Rs 5 crore must file self-certified GSTR 9C. Earlier, they were required to file GSTR 9C duly certified by a Chartered Accountant or a Cost Accountant. However, the certification



from a Chartered Accountant or Cost Accountant has now been dispensed with.

Notification no. 31/2021 dt. 30th July 2021

The Central Government has issued a notification no. 31/2021 – Central Tax dt. 30th July 2021.

The notification has exempted business enterprises having aggregate annual turnover upto Rs 2 crore from filing GST Annual Return.

Notification no. 32/2021 dt. 29th August 2021

Government has extended the time-limit upto which amnesty for reduced late fee **in respect of GSTR 3B (not in respect of GSTR 1 & GSTR 4)** can be availed. *The last date to avail the late fee Amnesty Scheme is now extended to 30th November 2021 instead of 31st August 2021.*

Notification No. 33/2021 – dt. 29th August 2021

In the said notification, in the ninth and tenth provisos, for the figures, letters and words —31st day of August 2021, wherever they occur, the figures, letters and words —30th day of November 2021 shall be substituted.

Notification No. 34/2021 – dt. 29th August 2021

The Government, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

CIRCULAR

Circular no. 157/13/2021 dt. 20th July 2021

The government has issued a circular no. 157/13/2021 dt. 20th July 2021 pursuant to the order given by the Hon'ble Supreme Court on 27th April 2021.

The circular has extended the time limit for filing of appeals by the business enterprises till further order by the Hon'ble Supreme Court whose time limit has expired after 15th March 2020.

GSTN Advisory dated. 26/08/2021:

Implementation of Rule-59(6) on GST Portal

1. Rule-59(6) of CGST Rules, 2017; inserted vide Notification No. 1/2021 dated 01/01/2021, provides for restriction in filing of GSTR-1 in certain cases:

a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** if he has not furnished the return in **FORM GSTR-3B** for preceding two months.

b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.

2. This Rule will be implemented on GST Portal from 01/09/2021. On implementation of the said Rule, the system will check that whether before the filing of GSTR-1/ IFF of a tax-period, the following has been filed or not:

a) GSTR-3B for the previous two monthly tax-periods (for monthly filers), **OR**

b) GSTR-3B for the previous quarterly tax period (for quarterly filers), as the case may be. The system will restrict filing of GSTR-1/ IFF till Rule 59(6) is complied with.

3. This check will operate on clicking the SUBMIT button of GSTR-1 and the system will give an error message if the condition of Rule 59(6) is not met. It may be noted that records which have been saved in GSTR-1 will remain saved and filing of such records will be permitted after Rule-59(6) is complied with.

4. Implementation of Rule 59(6) on the GST Portal will be completely automated, similar to the blocking & un-blocking of e-way bill as per Rule-138E and facility for filing of GSTR-1 will be restored immediately after filing of relevant GSTR-3B. No separate approval would be needed from the tax-officer to restore the facility for filing of GSTR-1.

5. To ensure no disruption in filing GSTR-1/ IFF, taxpayers who have not filed their pending GSTR-3B, especially from period November 2020 and afterwards may do so at the earliest.

JUDGEMENTS

Greenwood Owners Association Vs Union of India (Madras High Court)

Issue

Levy of GST on contribution to RWA exceeding Rs 7500. Whether GST is payable by RWA on the whole amount or an amount exceeding Rs 7500 received as monthly contribution from its members

Order

The Hon'ble High Court overruled the ruling given by Hon'ble AAR which ruled that GST is to be paid on the whole amount if the monthly contribution exceeds Rs 7500 from a member of the RWA.

The Hon'ble HC ruled that GST is payable only on amount exceeding Rs 7500

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