



**“What’s
New?”**

May 6, 2020

“CBIC issued notifications for providing relief to the taxpayers”

The CBIC has come up again with further relaxation on various provisions of the Goods and Services Tax (“GST”) law. These relaxations are summarised in subsequent slide.

Source: CBIC Notification no. 38/2020; 39/2020; 40/2020; 41/2020 dated May 5, 2020

Relaxation in GST law

S.No.	Notification No.	Key Points
1.	38/2020	<p>Considering the difficulty faced in applying Digital Signature Certificate ("DSC"), taxpayers registered under Companies Act, 2013 shall now be allowed to furnish Form GSTR-3B through electronic verification code ("EVC") during for the period from April 21, 2020 to June 30, 2020.</p> <p>Further, the registered person who is required to file NIL GSTR-3B for a tax period can now file return through SMS using registered mobile number and shall be verified by OTP.</p>
2.	39/2020	<p>Interim Resolution Professionals/ Resolution Professionals would be treated as distinct person of the Corporate debtors ("CD") from the date of their appointment and shall be liable to take new GST registration in each state/ UT's wherever CD had taken GST registration within 30 days of their appointment or by June 30, 2020, whichever is later.</p>
3.	40/2020	<p>The validity of e-way bill has been further extended till May 31, 2020 for all those e-way bills which were generated on or before March 24, 2020 but had expired between the period from March 20, 2020 to April 15, 2020.</p>
4.	41/2020	<p>The due date for annual filing in Form GSTR-9 (Annual return) and Form GSTR-9C (Reconciliation statement) for FY 2018-19 has been further extended till September 30, 2020.</p>

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