

Central Board of Indirect Taxes and Customs (CBIC) - India

27 April 2020

CBIC sensed the gravity of the pandemic and its likely impact on the global supply chain at the very initial stage, and took a number of proactive measures to ensure smooth operation of trade activities while following social distancing and other health related guidelines of the Government, issued from time to time. To prevent spread of COVID-19, India is following strict lockdown. In these difficult times, CBIC is committed to ensure hassle free movement, release and clearance of goods under import, export or transit, and provide maximum possible comfort to trading community and other stakeholders, and the society at large. In this regard, an illustrative list of measures and actions taken by India is as below:

COVID-19

CBIC Initiatives for Taxpayers

- 24*7 Customs Clearance of Goods are being done to avoid supply chain disruption.
- Expeditious processing of GST Refund claims to provide immediate relief to business entities.
- Extension of date of payment in SVLDRS to 30.06.2020 and expeditious processing of pending SVLDRS applications.
- Relief by Conditional Waiver of Late fee charged on delay filing of Form GSTR-3B for taxpayer of February, 2020 to April, 2020.
- Relief by Conditional Waiver of Late fee charged for delay in furnishing outward statement in Form GSTR-1 for taxpayer of February, 2020 to April, 2020
- Relief by Conditional lowering of interest rate for tax Periods of Feb, 2020 to April, 2020.
- Extension of due date of furnishing Form GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing of Form GSTR-4 for F.Y 2020-21 till 15.07.2020.
- Extension of date of compliance which falls during the period from 20.03.2020 to 29.06.2020 till 30.06.2020 and to extend validity of e-way bills.
- Extension of due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
- Amendment in CGST Rules to allow the option of availing composition scheme for FY 20-21 till 30.06.2020
- Rule 36(4) of CGST rules amended to allow cumulative application of condition.
- Extension of time limitation for filing of appeals, issuance of notice to 30.06.2020.