



GST related relief measures during COVID-19 lockdown



Government of India has announced multiple measures in order to mitigate hardship caused to the GST taxpayers and all related stakeholders during the period of restrictions, lockdown and social distancing, imposed to contain the spread of COVID-19 virus. Measures are as follows: -

1. Procedural and Tax relief granted with respect to GST compliance.

- a. Relaxation in mandatory compliance under GST for filing of returns, payment of taxes etc.:

CGST Notifications:

Notification	Link	Subject
36/2020-Central Tax dt. 03-04-2020	View (344 KB)	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
35/2020-Central Tax dt. 03-04-2020	View (205 KB)	Seeks to extend due 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.
34/2020-Central Tax dt. 03-04-2020	View (206 KB)	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
33/2020-Central Tax dt. 03-04-2020	View (205 KB)	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
32/2020-Central Tax dt. 03-04-2020	View (212 KB)	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
31/2020-Central Tax dt. 03-04-2020	View (349 KB)	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
30/2020-Central Tax dt. 03-04-2020	View (205 KB)	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).

CGST Circulars:

Circular No.	Link	Date	File No.	Subject
137/07/2020	View (103 KB)	13-04-2020	F. No. CBEC-20/06/04-2020 - GST	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
136/06/2020	View (693 KB)	03-04-2020	F. No. CBEC-20/06/04-2020- GST	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg
135/05/2020	View (693 KB)	31-03-2020	F. No. CBEC-20/01/06/2019- GST	Circular on Clarification on refund related issues - Reg

- b. **Urgent release of refunds. - Instruction No. 2/1/2020-GST dt. 09/04/2020** (Implementation of decision to expedite pending refund claims)

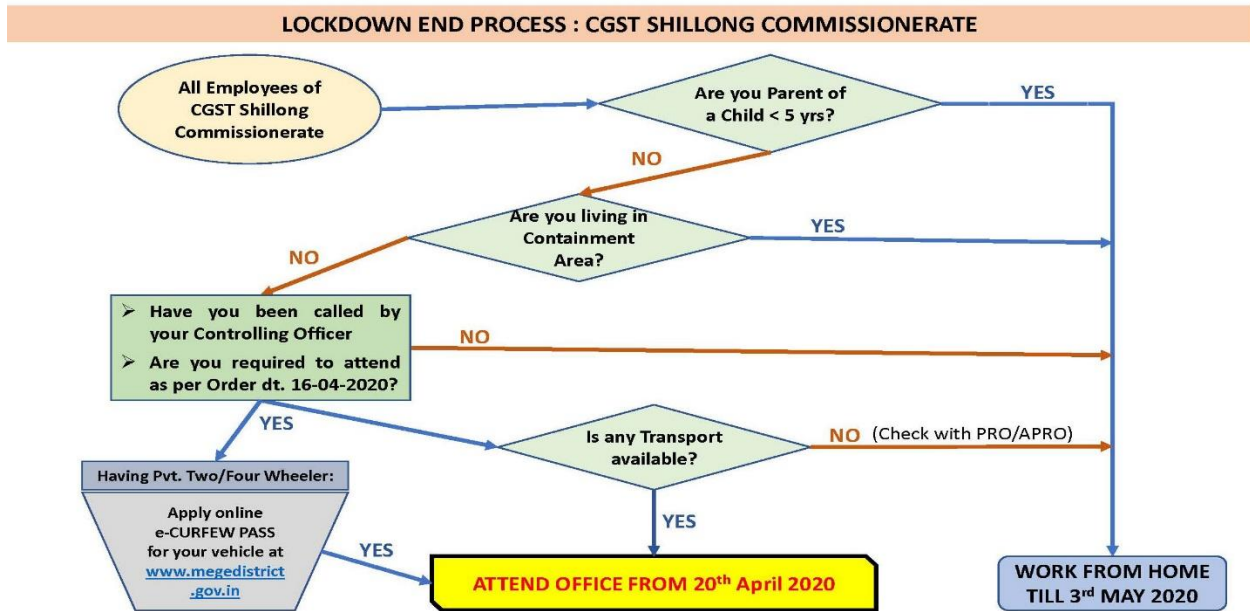
https://www.cbic.gov.in/htdocs-cbec/gst/Instruction_Grievance_Redressal_Committee_GST.pdf

- c. Extension of time frame for compliance under Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLRDS) - The Taxation And Other Laws (Relaxation Of Certain Provisions) Ordinance, 2020

<http://egazette.nic.in/WriteReadData/2020/218979.pdf>

2. Taxpayer facilitation by way of organizational preparedness – Instructions issued by CGST Kolkata zone:

a. Decision Tree dt.17-04-2020:



Refer: OFFICE ORDER (SOP for COVID-19 lockdown period) dated 16-04-2020

Sd/- (17-04-2020)
N.V. Kulkarni
Commissioner
CGST : Shillong

b. Instruction For Field Officers Pursuant To Covid-19 Lockdown (Applicable to those attending Office & Work-from-Home Officers) dated 21-04-2020

(<http://cgstkolkata.gov.in/covid/MHA%2001.05.2020.pdf>) As per Para 7 ii (g) all government offices will be open with 33% functional staff.

c. Sanitization of Office premises:

(*uploaded as per executive commissionerates*).

3. Social responsibility measures at local level-
(*uploaded as per executive commissionerates*).

5. Other Ministries/State Government related Notifications/Circulars/Instructions/ Measures:

a. MHA/NDMA Circulars/Order/OM:

Sl. No.	Particulars	Brief description / Subject	Link
1.	MHA OM dt.13-03-2020	Restriction On International Passenger Traffic Through Land Check Posts in view of the spread of COVID-19	https://www.mohfw.gov.in/pdf/GuidelinesDT13032020.pdf
2.	Press release dt. 24-03-2020	Government of India issues Orders prescribing lockdown for containment of COVID19 Epidemic in the country	https://www.mha.gov.in/notifications/circulars-covid-19

3.	Consolidated guidelines after inclusion of 1st and 2nd Addendum to MHA Order dt 24.03.2020	Consolidated Guidelines on the measures to be taken by Ministries/ Departments of Government of India, State/Union Territory Governments and State/ Union Territory Authorities for containment of COVID-19 Epidemic in the Country, as notified by Ministry of Home Affairs on 24.03.2020 and further modified on 25.03.2020 and 27.03.2020.	https://www.mha.gov.in/notifications/circulars-covid-19
4.	DO dt.14-04-2020 of Home Secy. & Order dated 14-04-2020 of NDMA	Extension of lockdown till 3 rd May 2020 and ensuring for social distancing so as to prevent the spread of COVID-19 in the country.	https://www.mha.gov.in/sites/default/files/MHA%20DO%20letter%20dt.14.4.2020%20to%20Chief%20Secretaries%20and%20Administrators%20for%20strict%20implementation%20of%20Lockdown%20Order%20during%20extended%20period.pdf
5.	MHA Order dt.15-04-2020	Consolidated Revised Guidelines on measures to be taken by Ministries/Department of India, State/UT Govt. and State/UT authorities for containment of COVID-19 in the country	https://www.mha.gov.in/sites/default/files/MHA%20order%20dt%2015.04.2020%20with%20Revised%20Consolidated%20Guidelines_compressed%20%283%29.pdf
6.	MHA Order dt.24-04-2020	Continuation of Order dt.15-04-2020	https://www.mha.gov.in/sites/default/files/MHAopening_24042020.pdf

b. **MHA Circulars for COVID-19:** <https://www.mha.gov.in/notifications/circulars-covid-19>

c. **Ministry of Health and Family Welfare for COVID-19:** <https://www.mohfw.gov.in/index.html>