

**Relief Measures announced in GST Compliances**  
**In view of spread of pandemic COVID-19**  
**(Issued vide gazette notifications dated 1<sup>st</sup> May 2021)**

**1. Waiver of Late Fees for delayed filing of GSTR 3B Return for the month of March & April 2021 [Notification No. 9/2021-CT dated 1<sup>st</sup> May 2021]:**

Late fees for delayed filing of GSTR-3B return has been waived for different classes of taxpayers as under:

Category of taxpayer	Tax Period	Turnover Criteria	Waiver of late fees
Regular taxpayer	March & April 2021	Turnover more than 5 Cr in preceding financial year	Late fees waived for 15 days
Regular taxpayer-Monthly Scheme	March & April 2021	Turnover upto 5 Cr in preceding financial year	Late fees waived for 30 days
Regular taxpayer-Quarterly Scheme (QRMP)	January-March 2021	Turnover upto 5 Cr in preceding financial year	Late fees waived for 30 days

**2. Furnishing the statement of outward supplies in FORM GSTR-1 or Form- IFF [Notification No. 12/2021-CT & Notification No. 13/2021 both dated 1<sup>st</sup> May 2021]:**

In terms of Notification No. 12/2021-CT dated 01.05.2021, the due date for filing statement of outward supplies in FORM GSTR-1 for the month of April 2021 is extended to **26<sup>th</sup> May 2021**.

Further by virtue of Notification No. 13/2021-CT dated 01.05.2021, the due date for furnishing details of outward supplies for the month of April 2021 is extended to **28<sup>th</sup> May 2021**.

**3. Extension in due date for furnishing return by composition taxpayers [Notification No. 10/2021-CT dated 1<sup>st</sup> May 2021]:**

The due date for furnishing return by composition taxpayers on an annual basis in **FORM GSTR-4** for the FY 2020-21 has been extended till the **31<sup>st</sup> May, 2021**.

**4. Extension in due date for furnishing the declaration in ITC-04 [Notification No. 11/2021-CT dated 1<sup>st</sup> May 2021]:**

The due date for furnishing the declaration in Form ITC-04 in respect of goods dispatched to a job worker or received from a job worker for the quarter Jan'21-Mar'21 has been extended to **31<sup>st</sup> May, 2021**.

**5. Reduction in Interest Rate for delayed payment of GST [Notification No. 8/2021-CT dated 1<sup>st</sup> May 2021]:**

Interest Rate for delayed payment of GST has been reduced for different classes of taxpayers as under:

Category of taxpayer	Tax Period	Turnover Criteria	Applicable Interest Rates (After reduction)
Regular taxpayer	March & April 2021	Turnover more than 5 Cr in preceding financial year	For first 15 days- 9% Thereafter- 18%
Regular taxpayer-Monthly Scheme	March & April 2021	Turnover upto 5 Cr in preceding financial year	For first 15 days- NIL For next 15 days- 9% Thereafter- 18%
Regular taxpayer-Quarterly Scheme (QRMP)	March & April 2021	Turnover upto 5 Cr in preceding financial year	For first 15 days- NIL For next 15 days- 9% Thereafter- 18%
Composition taxpayer	January-March'21 Quarter	–	For first 15 days- NIL For next 15 days- 9% Thereafter- 18%

**6. Relaxation in restriction on availment of Input Tax Credit under rule 36(4) [Notification No. 13/2021-CT dated 1<sup>st</sup> May 2021]:**

Rule 36(4) restricts the availment of input tax credit beyond 5% of the ITC reflected in Form GSTR 2A/2B.

However said restriction will not apply in individual months of April & May 2021, but will apply cumulatively for the period April & May, 2021 and the return in FORM GSTR-3B for the month of May, 2021 is to be furnished with the cumulative adjustment of input tax credit for those months

**7. Extension of due date for furnishing TDS/TCS Returns [Notification No. 14/2021-CT dated 1<sup>st</sup> May 2021]:**

The due date for furnishing statement of TDS deducted/ TCS Collected for the month of April, 2021 in **Form GSTR-7/ Form GSTR-8** have been extended till **31<sup>st</sup> May, 2021.**

**8. Extension of due date for filing return by Input Service Distributor/ non-resident taxable person [Notification No. 14/2021-CT dated 1<sup>st</sup> May 2021]:**

The due date of filing return by Input Service Distributor/ non-resident taxable person for the month of April, 2021 in **Form GSTR-6/ Form GSTR-5** have been extended till **31<sup>st</sup> May, 2021**

**9. Relaxation of time limit for compliance (which falls during the period from 15<sup>th</sup> April 2021 to 30<sup>th</sup> May 2021 till 31<sup>st</sup> May 2021) under GST Law [Notification No. 14/2021-CT dated 1<sup>st</sup> May 2021]:**

In view of the spread of pandemic COVID-19 across many parts of India, the government has announced relaxation of time limit for making various compliances under GST law, which is summarized as under:

**Time limit for completion or compliance of any action:**

Time limit for completion or compliance of any action, **by any authority or by any person**, which falls during the period from the 15<sup>th</sup> April, 2021 to the 30<sup>th</sup> May, 2021 is extended up to 31<sup>st</sup> May, 2021.

**Time limit for completion of any proceeding or passing of any order or issuance of any notice- extended till 31<sup>st</sup> May 2021:**

The time limit for 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, which falls during the period from the 15<sup>th</sup> April, 2021 to the 30<sup>th</sup> May, 2021 is extended up to 31<sup>st</sup> May, 2021.

**Time limit for filing of any appeal, reply or application- extended till 31<sup>st</sup> May 2021:**

The time limit for filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, which falls during the period from the 15<sup>th</sup> April, 2021 to the 30<sup>th</sup> May, 2021 is extended up to 31<sup>st</sup> May, 2021.

**Time limit for verification of application for fresh GST registration and approval thereof- extended till 15<sup>th</sup> June 2021:**

The time limit for verification of application for fresh GST registration and approval/ grant of GST registration under rule 9 of CGST Rules, which falls during the period from the 1<sup>st</sup> May, 2021 to the 31<sup>st</sup> May, 2021 is extended up to 15<sup>th</sup> June, 2021.

**Time limit for passing order of GST Refund u/s 54(5):**

where a notice has been issued for rejection of refund claim and where the time limit for issuance of order u/s 54(5) read with sec 54(7) falls during the period from 15<sup>th</sup> April, 2021 to the 30<sup>th</sup> May, 2021, in such cases the time limit for issuance of the said order is extended to 15 days after the receipt of reply to the notice from the registered person or the 31<sup>st</sup> day of May, 2021, whichever is later.

**Non-applicability of above extensions in specified cases as under:**

However the aforesaid extensions of time shall not be applicable in following cases:

- a) For determination of "Time of Supply" as envisaged in Chapter IV of CGST Act, 2017;
- b) For withdrawal from composition scheme where turnover exceeds threshold limits as prescribed under section-10(3);
- c) For application for New Registration u/s 25 or reg. of casual taxable person u/s 27
- d) For issuance of Tax Invoice u/s 31
- e) For filing of GSTR-1 u/s 37, Levy of Late Fees u/s 47 or levy of Interest for delayed filing of returns u/s 50 except as notified separately as per above paragraphs.
- f) Power of arrest u/s 69; Liability of partners of firm to pay tax envisaged u/s 90.
- g) Levy of Penalty for certain offences u/s 122
- h) Detention, seizure and release of goods and conveyances in transit u/s 129.

i) Filing of return u/s 39 except sec 39(3), 39(4) and 39(5)

j) For compliance of E-way bill related provision u/s 68 i.e. generation of e-way bill, inspection of goods in movement u/s 68 etc.