

CBIC notifies various recommendations of 42nd GST Council meeting

The GST Council in its 42nd meeting on 5 October 2020 through videoconferencing, took various decisions regarding trade facilitation, simplification of return filing process, reducing compliance burden etc.

Pursuant to above, the Central Board of Indirect Taxes and Customs (CBIC) has now issued various notifications for giving effect to these recommendations.

Timeline for filing return in Form GSTR-1 **Timeline for filing return in Form GSTR-3B for each of the months from October 2020 to March 2021**

Category of taxpayer	Period	Timeline
Person having aggregate turnover of upto INR 1.5 crore*	October to December 2020	13 January 2021
	January to March 2021	13 April 2021
Person having aggregate turnover of more than INR 1.5 crore*	October 2020 to March 2021	For each month, till the eleventh day of the month succeeding such month

* in the preceding financial year (FY) or the current FY

Category of taxpayers	New due dates
Aggregate turnover of upto INR 5 crore in previous FY having principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	22nd of the next month
Aggregate turnover of upto INR 5 crore in previous FY having principal place of business in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi	24th of the next month
Aggregate turnover of above INR 5 crore in previous FY	20th of the next month

Declaration of HSN code in invoices and Form GSTR-1

Effective from 1 April 2021, taxpayers shall be required to declare Harmonised System of Nomenclature Code (HSN Code) for goods in invoices and in Form GSTR-1 as under:

Aggregate turnover in preceding FY	Number of digits of HSN Code
Upto INR 5 crore	four No requirement to mention HSN Code in tax invoice issued in respect of supplies to unregistered persons
More than INR 5 crore	six

Other key notifications

- **Option to file annual return for small taxpayers:** Annual return in Form GSTR-9 and reconciliation statement in Form 9C shall be optional for small taxpayers whose aggregate turnover is less than INR 2 crore and who have not filed the said return before the due date for FY 2017-18, 2018-19 and 2019-20.
- **Provision for furnishing Nil return in Form CMP-08 through short messaging service (SMS):** In line with the facility to file Nil return in Form GSTR-1 and GSTR-3B through SMS, a registered person who is required to furnish a Nil statement in Form GST CMP-08 for a tax period can also furnish the same through a SMS using the registered mobile number. The return as well as the details of outward supplies or statement shall be verified by a registered mobile number based one-time password (OTP) facility.

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