



Office of the Commissioner,
Commercial Tax, Uttar Pradesh,
(GST Section)

Letter No. GST/2020-21/02 /Commercial Tax

Dated:08 April, 2020

To

All Zonal Additional Commissioner, Grade -1,
Additional Commissioner, Grade -2, (S.I.B.)
Joint Commissioner, (Executive/Corporate Circle/ S.I.B)
Commercial Tax, Uttar Pradesh.

Subject: 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.

The spread of Novel Corona Virus (COVID-19) across many countries of the world, including India, has caused immense loss to the lives of people and resultantly impacted the trade and industry. In view of the emergent situation and challenges faced by taxpayers in meeting the compliance requirements under various provisions of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the "UPSGST Act"), Government has announced various relief measures relating to statutory and regulatory compliance matters across sectors.

2. Government has issued following notifications in order to provide relief to the taxpayers:

S. No.	Notification	Remarks
1.	Notification No.-440/XI-2-9(42)/17-U.P. GST Rules-2017-Order-(122)-2020 Dated 18 May, 2020	Amendment in the UPSGST Rules so as to allow taxpayers opting for the Composition Scheme for the financial year 2020-21 to file their option in FORM CMP-02 till 30 th June, 2020 and to allow cumulative application of the condition in rule 36(4) for the months of February, 2020 to August, 2020 in the return for tax period of September, 2020.
2.	Notification No.- 441/XI-2-9(47)/17-U.P. Act-1-2017-Order-(114)-2020 Dated 11 May, 2020	A lower rate of interest of NIL for first 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter is notified for those registered persons having aggregate turnover above Rs. 5 Crore and NIL rate of interest is notified for those registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. This lower rate of interest shall be subject to condition that due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.
3.	Notification No.- 442/XI-2-9(47)/17-U.P. Act-1-2017-Order-(115)-	Notification under section 128 of UPSGST Act for waiver of late fee for delay in furnishing returns in FORM GSTR-3B for the tax periods of February, 2020 to April, 2020

	2020 Dated 11 May, 2020	provided the return in FORM GSTR-3B by the date as specified in the Notification.
4.	Notification No.- 443/XI-2-9(47)/17-U.P. Act-1-2017-Order-(116)-2020 Dated 11 May, 2020	Notification under section 128 of UPSGST Act for waiver of late fee for delay in furnishing the statement of outward supplies in FORM GSTR-1 for taxpayers for the tax periods March, 2020 to May, 2020 and for quarter ending 31 st March 2020 if the same are furnished on or before 30 th day of June, 2020.
5.	Notification No.- 444/XI-2-9(47)/17-U.P. Act-1-2017-Order-(117)-2020 Dated 11 May, 2020	Extension of due date of furnishing statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter ending 31 st March, 2020 till the 7 th day of July, 2020 and filing FORM GSTR-4 for the financial year ending 31 st March, 2020 till the 15 th day of July, 2020.
6.	Notification No.- 445/XI-2-9(47)/17-U.P. Act-1-2017-Order-(118)-2020 Dated 11 May, 2020	Notification under section 168A of UPSGST Act for extending due date of compliance which falls during the period from the 20 th day of March, 2020 to the 29 th day of June, to 30 th day of June, 2020.

3. Various issues relating to above mentioned notifications have been examined. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Commissioner, in exercise of its powers conferred under section 168 of the UPSGST Act hereby clarifies each of these issues as under:-

S.No.	Issue	Clarification
1.	What are the measures that have been specifically taken for taxpayers who have opted to pay tax under section 10 the UPSGST Act or those availing the option to pay tax under the notification no.-KA.NI-2-810/XI-9(47)/17-U.P. Act-1-2017-Order-(38)-2019 Dated 28 May, 2019,?	<p>1. The said class of taxpayers, as per the notification no.-444/XI-2-9(47)/17-U.P. Act-1-2017-Order-(117)-2020 Dated 11 May, 2020, have been allowed, to,-</p> <p>(i) furnish the statement of details of payment of self-assessed tax in FORM GST CMP-08 for the <u>quarter January to March, 2020</u> by 07.07.2020; and</p> <p>(ii) furnish the return in FORM GSTR-4 for the <u>financial year 2019-20</u> by 15.07.2020.</p> <p>2. In addition to the above, taxpayers opting for the composition scheme <u>for the financial year 2020-21</u>, have been allowed, as per the notification No.-440/XI-2-9(42)/17-U.P. GST Rules-2017-Order-(122)-2020 Dated 18 May, 2020, to,-</p> <p>(i) file an intimation in FORM GST CMP-02 by 30.06.2020; and</p> <p>(ii) furnish the statement in FORM GST ITC-03 till 31.07.2020.</p>
2.	Whether due date of furnishing FORM GSTR-3B for the months of February, March and April, 2020 has been extended?	<p>1. The due dates for furnishing FORM GSTR-3B for the months of February, March and April, 2020 <u>has not been extended</u> through any of the notifications referred in para 2 above.</p> <p>2. However, as per notification No.-441/XI-2-9(47)/17-U.P. Act-1-2017-Order-(114)-2020 Dated 11 May, 2020, NIL rate of interest for first 15 days after the due date of filing return in FORM GSTR-3B and <u>reduced rate of interest @ 9% thereafter</u> has been notified for those</p>

		<p>registered persons whose aggregate turnover in the preceding financial year is above Rs. 5 Crore. For those registered persons having turnover up to Rs. 5 Crore in the preceding financial year, <u>NIL rate of interest has also been notified.</u></p> <p>3. Further, vide notification as per the notification No.-442/XI-2-9(47)/17-U.P.Act-1-2017-Order-(115)-2020 Dated 11 May, 2020,, Government has waived the late fees for delay in furnishing the return in FORM GSTR-3B for the months of February, March and April, 2020.</p> <p>4. The lower rate of interest and waiver of late fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.</p>																									
3.	What are the conditions attached for availing the reduced rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in the preceding financial year is above Rs. 5 Crore?	<p>1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged; i.e. 20th day of the month succeeding such month. The rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months.</p> <p>2. The reduced rate of interest is subject to the condition that the registered person must furnish the returns in FORM GSTR-3B on or before 24th day of June, 2020.</p> <p>3. In case the returns in FORM GSTR-3B for the said months are not furnished on or before 24th day of June, 2020 then interest at 18% per annum shall be payable from the due date of return, till the date on which the return is filed. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>																									
4.	How to calculate the interest for late payment of tax for the months of February, March and April, 2020 for a registered person whose aggregate turnover in preceding financial year is above Rs. 5 Crore?	<p>1. As explained above, the rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months. The same can be explained through an illustration.</p> <p><i>Illustration:-</i> Calculation of interest for delayed filing of return for the month of March, 2020 (due date of filing being 20.04.2020) may be illustrated as per the below Table:</p> <table><tr><th>S. No.</th><th>Date of filing GSTR-3B</th><th>No. of days of delay</th><th>Whether condition for reduced interest is fulfilled?</th><th>Interest</th></tr><tr><td>1</td><td>02.05.2020</td><td>11</td><td>Yes</td><td>Zero interest</td></tr><tr><td>2</td><td>20.05.2020</td><td>30</td><td>Yes</td><td>Zero interest for 15 days + interest rate @9% p.a. for 15 days</td></tr><tr><td>3</td><td>20.06.2020</td><td>61</td><td>Yes</td><td>Zero interest for 15 days + interest rate @9% p.a. for 46 days</td></tr><tr><td>4</td><td>24.06.2020</td><td>65</td><td>Yes</td><td>Zero interest</td></tr></table>	S. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled?	Interest	1	02.05.2020	11	Yes	Zero interest	2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days	3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days	4	24.06.2020	65	Yes	Zero interest
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1	02.05.2020	11	Yes	Zero interest																							
2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days																							
3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days																							
4	24.06.2020	65	Yes	Zero interest																							

					for 15 days + interest rate @9% p.a. for 50 days
		5	30.06.2020	71	NO Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)
5.	What are the conditions attached for availing the NIL rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in preceding financial year is up to Rs. 5 Crore?	<p>1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged. The rate of interest has been notified as Nil for the said months.</p> <p>2. The conditions for availing the NIL rate of interest is that the registered person must furnish the returns in FORM GSTR-3B on or before the date as mentioned in the notification No.-441/XI-2-9(47)/17-U.P. Act-1-2017-Order-(114)-2020 Dated 11 May, 2020.</p> <p>3. In case the return for the said months are not furnished on or before the date mentioned in the notification then interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed as explained in the illustration at sl.no (4) above, against entry 5. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>			
6.	Whether the due date of furnishing the statement of outward supplies in FORM GSTR-1 under section 37 has been extended for the months of February, March and April 2020?	Under the provisions of section 128 of the UPSTGST Act, in terms of notification No.- 443/XI-2-9(47)/17-U.P. Act-1-2017-Order-(116)-2020 Dated 11 May, 2020, late fee leviable under section 47 has been waived for delay in furnishing the statement of outward supplies in FORM GSTR-1 under Section 37, for the tax periods March, 2020, April 2020, May, 2020 and quarter ending 31 st March 2020 if the same are furnished on or before the 30 th day of June, 2020.			
7.	Whether restriction under rule 36(4) of the UPSTGST Rules would apply during the lockdown period?	Vide notification No.-440/XI-2-9(42)/17-U.P. GST Rules-2017-Order-(122)-2020 Dated 18 May, 2020, a proviso has been inserted in UPSTGST Rules 2017 to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4).			
8.	What will be the status of e-way bills which have expired during the lockdown period?	In terms of notification No.-445/XI-2-9(47)/17-U.P. Act-1-2017-Order-(118)-2020 Dated 11 May, 2020, Issued under the provisions of 168A of the UPSTGST Act, where the validity of an e-way bill generated under rule 138 of the UPSTGST Rules expires during the period 20th day of March, 2020 to 15th day of April, 2020 , the validity period			

		of such e-way bill has been extended till the 30 th day of April, 2020.
9.	What are the measures that have been specifically taken for taxpayers who are required to deduct tax at source under section 51, Input Service Distributors and Non-resident Taxable persons?	Under the provisions of section 168A of the UPSGST Act, in terms of notification No.- 445/XI-2-9(47)/17-U.P. Act-1-2017-Order-(118)-2020 Dated 11 May, 2020, the said class of taxpayers have been allowed to furnish the respective returns specified in sub-sections (3), (4) and (5) of section 39 of the said Act, for the months of March, 2020 to May, 2020 on or before the 30 th day of June, 2020.
10.	What are the measures that have been specifically taken for taxpayers who are required to collect tax at source under section 52?	Under the provisions of section 168A of the UPSGST Act, in terms of notification No.- 445/XI-2-9(47)/17-U.P. Act-1-2017-Order-(118)-2020 Dated 11 May, 2020, the said class of taxpayers have been allowed to furnish the statement specified in section 52, for the months of March, 2020 to May, 2020 on or before the 30 th day of June, 2020.
11.	The time limit for compliance of some of the provisions of the UPSGST Act is falling during the lock-down period announced by the Government. What should the taxpayer do?	Vide notification No.- 445/XI-2-9(47)/17-U.P. Act-1-2017-Order-(118)-2020 Dated 11 May, 2020, issued under the provisions of 168A of the UPSGST Act, except for few provisions covered in exclusion clause, any time limit for completion or compliance of any action which falls during the period from the 20 th day of March, 2020 to the 29 th day of June, 2020, and where completion or compliance of such action has not been made within such time, has been extended to 30 th day of June, 2020.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Commissioner.
6. Hindi version will follow soon.


 (Amrita Soni)
 Commissioner, Commercial Tax,
 Uttar Pradesh