



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:

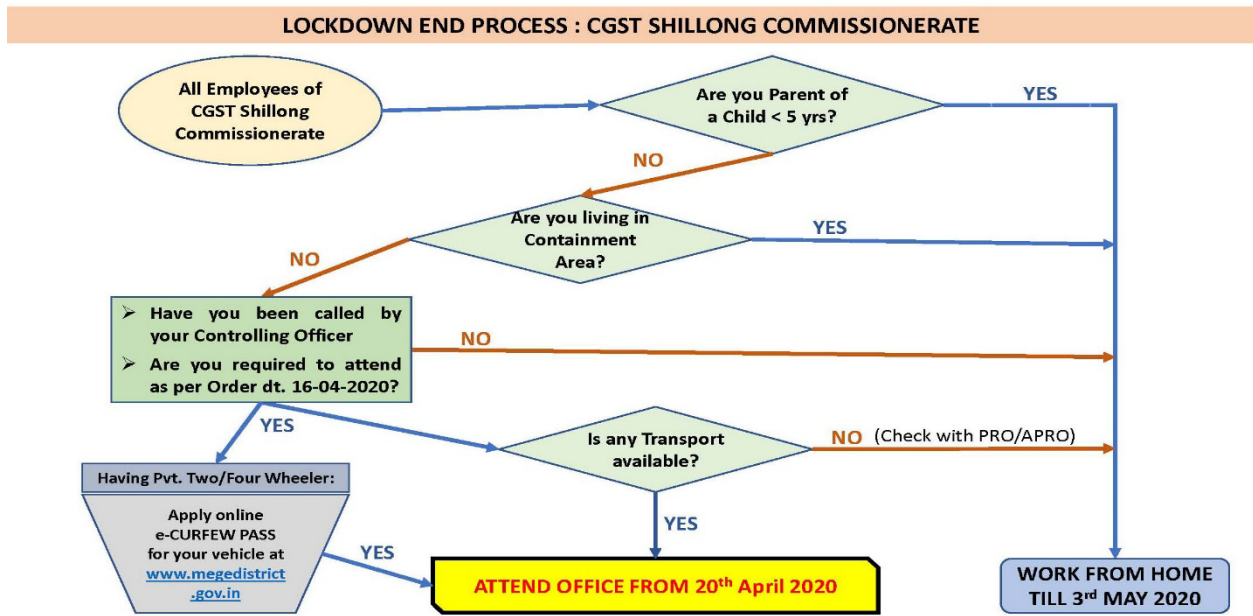
Circular No.	Link	Date	File No.	Subject
137/07/2020	View(103 KB)	13-04-2020	F. No. CBEC-20/06/04-2020 - GST	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg
136/06/2020	View(693 KB)	03-04-2020	F. No. CBEC-20/06/04-2020- 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 SabkaVishwas (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 Shillong Commissionerate:

- a. [Instruction No. 01/2020 \(For COVID-19 lockdown period\) dated 14-04-2020](#)
- b. [Office Order \(SOP for COVID-19 lockdown period\) dated 16-04-2020](#) pursuant to MoHA Order dated No. 40-3/2020-DM-I(A) dated 15-04-2020 and CBIC Order vide F. No. C.50/30/2020. Ad.II dated 15-04-2020.

c. [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

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

e. [Sanitization of Office premises:](#)

3. **Customs related measures:** In view of integration of supply chains of goods and services at national and international level Government of India has come out with many COVID-19 related relief measures on Customs side also which GST taxpayers may find useful. This can be accessed on CBIC website www.cbic.gov.in. The gist of such measures is as follows:-

a. **Customs Circulars/Notification**

Documents	Subject	Measures taken
Circular no. 18/2020-Customs dt.11-04-2020	Clearance of goods under India's Trade Agreements without original Certificate of Origin.	Provisional clearance of goods while extending preferential treatment, without the submission of original signed certificates of origin.
Notification no. 20/2020-Cus,dt. 09-04-2020	Exemption of customs duty on ventilators, personal protection equipment, covid-19 testing	Ventilators, face masks and surgical masks, personal protection equipment, Covid-19 testing kits, and inputs for the manufacture of these items – have been fully exempted from

Documents	Subject	Measures taken
	kits and inputs for these good.	customs duty.
Circular no. 17/2020-Customs dt.03-04-2020	Measures to facilitate trade during the lockdown period under section 143AA of the Customs Act, 1962 .	Permitting the submission of undertakings in lieu of bonds for clearance of goods.
Circular no. 19/2020-Customs dt.13-04-2020	Paperless Customs – Electronic Communication of PDF based Gate-pass and OOC Copy of Bill of Entry to Custom Brokers/Importers.	Enabling electronic communication of out of charge, bill of entry and gate-pass to importers/customs brokers.
Instruction no. 03/2020-Customs; dt 09-04-2020	Special refund and drawback disposal drive.	Drive to expeditiously process all pending customs refund and drawback claims in order to provide immediate relief to business entities, especially MSMEs.

b. Customs Instructions:

Instruction No.	Link	Subject
20/2020-Cus, dt. 09-04-2020	View(273 KB)	Seeks to exempt customs duty on ventilators, personal protection equipments, covid-19 testing kits and inputs for these goods.
18/2020-Cus, dt. 30-03-2020	View(272 KB)	Seeks to extend the exemption from Integrated Tax and Compensation Cess upto 31.03.2021 on goods imported against AA/EPCG authorizations.
16/2020-Cus, dt. 24-03-2020	View(67 KB)	Amendment to Notification No.52/2003-Customs dated 31.03.2003 for extending exemption from IGST and compensation cess to EOUs on imports till 31.03.2021
Instruction dt.27-04-2020	View(67 KB)	Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962-regarding

c. Nodal Officers-CBIC Customs details for facilitating clearances amidst the Covid-19 crisis: <https://www.cbic.gov.in/htdocs-cbec/CBIC-Customs-Nodal-Officer-Covid-19.pdf>

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%20C%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>

d. **State Government Press Release:**

<http://meghalaya.gov.in/megportal/pressrelease>