



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. IV(16)01/Trade Notice /Tech/BPL/2020-21, 1182.

Bhopal dated 26.06.2020

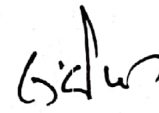
व्यापार सूचना क्रमांक 03/2020-21 [जीएसटी]
दिनांक 26.06.2020

विषय :- Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws –regarding

व्यापार एवं उद्योग जगत, क्षेत्रीय सलाहकार समिति के सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर बोर्ड, नई दिल्ली के जी0एस0टी0 पॉलिसी विंग द्वारा फा0सं0 CBEC-20/06/04-2020-GST के अधीन जारी परिपत्र संख्या 137/07/2020-GST दिनांक 13.04.2020 [प्रति संलग्न] की तरफ आकृष्ट किया जाता है, जो कि **Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws** के बारे में जारी किया गया है। कृपया उपरोक्त परिपत्र की विषय वस्तु को विशेष रूप से अपने संघ के सभी सदस्यों और आम जनता के ध्यान में लाने का कष्ट करें जिससे कि उपरोक्त परिपत्र के निर्देशों का अनुपालन हो सकें।

- 01 उपरोक्त परिपत्र CBIC की अधिकारिक वेबसाइट www.cbic.gov.in पर भी उपलब्ध है।
02 उपरोक्त व्यापार सूचना विभागीय वेबसाइट www.cexbhopal.gov.in पर भी उपलब्ध है।

संलग्न उरोक्तानुसार


{ डॉ. संदीप श्रीवास्तव }
प्रधान आयुक्त

प्रतिलिपी:-

01. मुख्य आयुक्त, सीमाशुल्क, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, भोपाल जोन भोपाल।
02. प्रधान आयुक्त/आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क इंदौर/जबलपुर/उज्जैन/रायपुर।
03. आयुक्त सीमाशुल्क इन्दौर।
04. प्रधान आयुक्त/आयुक्त [लेखा परीक्षा], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
05. प्रधान आयुक्त/आयुक्त [अपील], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
06. उप/सहायक आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क प्रभाग - भोपाल/सागर/ग्वालियर-1 /ग्वालियर-11।
07. भोपाल आयुक्तालय के सभी रैंज कार्यालय।
08. भोपाल आयुक्तालय के सभी कार्यालय के सूचना पटल।
09. व्यापार समूह [ईमेल सूची के अनुसार]-ईमेल द्वारा।
10. वेबमास्टर, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल।
11. गार्ड फाईल।


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Deputy Commissioner (Tech)



कार्यालय प्रधानआयुक्त:केन्द्रीय वस्तु एवंसेवाकर,
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,
35-C,जीएसटी भवन,अरेराहिल्स, होशंगाबादरोड, भोपाल(म.प्र.)
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. IV(16)01/Trade Notice /Tech/BPL/2020-21,

Bhopal dated 26.06.2020

TRADE NOTICE NO. 03/2020 (GST)
DATED 26.06.2020

Subject : Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws-regarding

Attention of Trade and Industry, Members of RAC is invited towards Circular No. 137/07/2020-GST dated 13.04.2020 issued vide F.No. CBEC-20/06/04-2020-GST (Copy enclosed) by the Principal Commissioner, GST Policy Wing , Central Board Of Indirect Taxes and Customs, New Delhi in respect of **Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws** under the new portal www.cbic.gov.in.

02. Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC.
04. The Trade Notice is also available on our website i.e. www.cexbhupal.gov.in.

Encls. As above


(Dr. Sandeep Srivastava)
Pr. Commissioner

Copy to :

01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & Central Excise, Indore/Raipur/Jabalpur/Ujjain
03. The Commissioner of Customs, Indore.
04. The Commissioner (Audit), CGST, & Central Excise Bhopal/Raipur
05. The Commissioner ("Appeals), CGST & Central Excise, Bhopal/Raipur
06. The Deputy/Assistant Commissioner, CGST & Central Excise Division-I, Bhopal/ II, Bhopal/III, Bhopal/IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
07. All Range Officers of Bhopal Commissionerate.
08. All Trade Association of/RAC Member of Bhopal Commissionerate.
09. Webmaster, CGST & Central Excise Hqrs., Bhopal for information and n/a.
10. Notice Board of Bhopal Commissionerate.


(Jes) 
Deputy Commissioner (Tech)

CBEC-20/06/04-2020 -GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, dated the 13th April, 2020

To

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws-reg.

Circular No.136/06/2020-GST, dated 03.04.2020 had been issued to clarify doubts regarding relief measures taken by the Government for facilitating taxpayers in meeting the compliance requirements under various provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") on account of the measures taken to prevent the spread of Novel Corona Virus (COVID-19). It has been brought to the notice of the Board that certain challenges are being faced by taxpayers in adhering to the compliance requirements under various other provisions of the CGST Act which also need to be clarified.

2. The issues raised have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies as under:

S. No.	Issue	Clarification
1.	An advance is received by a supplier for a Service contract which subsequently got cancelled. The supplier has issued the invoice before supply of service and paid the GST thereon. Whether he can claim refund of tax paid or is he required to adjust	In case GST is paid by the supplier on advances received for a future event which got cancelled subsequently and for which invoice is issued before supply of service, the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim. However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may

	his tax liability in his returns ?	proceed to file a claim under "Excess payment of tax, if any" through FORM GST RFD-01 .
2.	An advance is received by a supplier for a Service contract which got cancelled subsequently. The supplier has issued receipt voucher and paid the GST on such advance received. Whether he can claim refund of tax paid on advance or he is required to adjust his tax liability in his returns?	<p>In case GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which no invoice has been issued in terms of section 31 (2) of the CGST Act, he is required to issue a "refund voucher" in terms of section 31 (3) (e) of the CGST Act read with rule 51 of the CGST Rules.</p> <p>The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category "Refund of excess payment of tax".</p>
3.	Goods supplied by a supplier under cover of a tax invoice are returned by the recipient. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?	<p>In such a case where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a "credit note" in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim in such a case.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "Excess payment of tax, if any" through FORM GST RFD-01.</p>
4.	Letter of Undertaking (LUT) furnished for the purposes of zero-rated supplies as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 read with rule 96A of the CGST Rules has expired on 31.03.2020. Whether a registered person can still make a zero-rated supply on such LUT and claim refund accordingly or does he have to make	<p>Notification No. 37/2017-Central Tax, dated 04.10.2017, requires LUT to be furnished for a financial year. However, in terms of notification No. 35/2020 Central Tax dated 03.04.2020, where the requirement under the GST Law for furnishing of any report, document, return, statement or such other record falls during between the period from 20.03.2020 to 29.06.2020, has been extended till 30.06.2020.</p> <p>Therefore, in terms of Notification No. 35/2020-Central Tax, time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before 30.06.2020. Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.</p>

	such supplies on payment of IGST and claim refund of such IGST ?	
5.	While making the payment to recipient, amount equivalent to one per cent was deducted as per the provisions of section 51 of Central Goods and Services Tax Act, 2017 i. e. Tax Deducted at Source (TDS). Whether the date of deposit of such payment has also been extended vide notification N. 35/2020-Central Tax dated 03.04.2020?	As per notification No. 35/2020-Central Tax dated 03.04.2020, where the timeline for any compliance required as per sub-section (3) of section 39 and section 51 of the Central Goods and Services Tax Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for furnishing of return in FORM GSTR-7 along with deposit of tax deducted for the said period has also been extended till 30.06.2020 and no interest under section 50 shall be leviable if tax deducted is deposited by 30.06.2020.
6.	As per section 54 (1), a person is required to make an application before expiry of two years from the relevant date. If in a particular case, date for making an application for refund expires on 31.03.2020, can such person make an application for refund before 29.07.2020?	As per notification No. 35/2020-Central Tax dated 03.04.2020, where the timeline for any compliance required as per sub-section (1) of section 54 of the Central Goods and Services Tax Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for filing an application for refund falling during the said period has also been extended till 30.06.2020.

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 Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner
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