

# NEWSLETTER

**AJAY RATTAN & CO.**  
CHARTERED ACCOUNTANTS

*Newsletter for  
December, 2020  
Volume 10, Issue 12*



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*"The Hardest Thing In The World To Understand Is The Income Tax"*

- Albert Einstein

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Friends,

We are pleased to bring to you our latest edition of Newsletter highlighting the salient features of amendments/ notifications announced in the month of November, 2020.

This month is very crucial from the point of view of compliances as 31<sup>st</sup> December is the last date of filing Income tax returns, Tax Audits, Transfer Pricing Report, GST Audits etc.

The above deadlines can be achieved only through the dedication and support from client and team.

**Indirect Tax updates:**

As a trade facilitation measure and in order to further ease the process of doing business, the GST Council in its 42nd meeting held on 05.10.2020, had recommended that registered person having aggregate turnover up to five (5) crore rupees may be allowed to furnish return on quarterly basis along with monthly payment of tax (QRMP SCHEME), with effect from 01.01.2021. This Scheme is now notified in month of November through various notifications.

**EDITOR'S COMMENTS:**

Good initiative by government to reduce the burden of compliance on small taxpayers and multiple options are available with registered person to pay the tax. Registered person covered under this scheme can choose the option which is more beneficial for him. Lots of people will opt for this scheme.

Hope you will find the reading insightful and informative.

Sincerely yours,

CA Varun Garg  
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# COMPLIANCE | DECEMBER 2020

Compliance Due Date	Concerned (Reporting) Period	Compliance Detail	Applicable To
7 <sup>th</sup> December	November 2020	a) TDS/ TCS Deposit	a) Non-Government Deductors
		b) Equalization Levy deposit	b) All Deductors
10 <sup>th</sup> December		a) GSTR – 7 (TDS return under GST)	a) Person required to deduct TDS under GST
		b) GSTR – 8 (TCS return under GST)	b) Person required to deduct TCS under GST
11 <sup>th</sup> December	November 2020	GSTR – 1 (outward supply return)	Taxable person having turnover > Rs. 1.5 crore
13 <sup>th</sup> December		GSTR-6 [Return by input service distributor (ISD)]	Person registered as ISD
15 <sup>th</sup> December	November 2020 FY 2020-21	a) Deposit of PF and ESI contribution b) 3 <sup>rd</sup> Installment of Advance Tax	a) All deductors b) Taxpayers liable to pay advance tax
20 <sup>th</sup> December	November 2020	a) GSTR – 5 (Return by Non-residents) b) GSTR – 5A (online information database access and retrieval services return) c) GSTR 3B (Summary return)	a) Non-resident taxable person b) OIDAR service provider c) All taxable persons (except composition dealer) having annual turnover > Rs. 5 crore in FY 2019-20
22 <sup>nd</sup> December		GSTR 3B (Summary return)	All taxable persons (except composition dealer) having annual turnover upto Rs. 5 crore and 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, Lakshadweep
24 <sup>th</sup> December			All taxable person (except composition dealer) having annual turnover upto Rs. 5 crore and principal place of business in any other state

31 <sup>st</sup> December	FY 2019-20	Income Tax Return for AY 2020-21	All assesses other than <ul style="list-style-type: none"> <li>• Corporate assessee</li> <li>• non-corporate assessee (whose books of account are required to be audited)</li> <li>• partner of a firm whose accounts are required to be audited</li> <li>• an assessee who is required to furnish Transfer Pricing report u/s 92E</li> </ul>
		Filing of Tax Audit Report u/s 44AB of Income-tax Act	In case annual turnover exceeds threshold limit as below: <ul style="list-style-type: none"> <li>• For business <ol style="list-style-type: none"> <li>a) Rs. 1 crore</li> <li>b) Rs. 5 crore in case cash receipts/ cash payments do not exceed 5% of aggregate receipts / payments during the year</li> </ol> </li> <li>• For profession – Rs. 50 Lakh</li> <li>• Cases covered under section 44AD &amp; 44ADA where compulsory audit is applicable</li> </ul>
		Transfer Pricing Report in Form 3CEB	Assessee in case if international transactions with associated enterprises / specified domestic transactions
		Due date of holding Annual General Meeting for FY 2019-20	All Companies
		Due date of filing belated forms & return under Companies Fresh Start Scheme, 2020	
		Due date of filing belated forms & return under LLP Settlement Scheme, 2020	All LLPs
	FY 2018-19	a) Annual Return in Form GSTR-9 b) Annual Return Reconciliation Statement in Form-9C c) Annual Return in Form-9A	a) All taxpayers having aggregate turnover exceeding Rs.2 crore b) All taxpayers having aggregate turnover exceeding Rs.5 crore c) For Composition taxpayers (optional)



## Notification & Circular Details

S.No	Notification & Circular No.	Summary
1	<a href="#"><u>Notification No. 81/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Due dates of filing returns can be done through notification/ circular now
2	<a href="#"><u>Notification No. 82/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Manner for furnishing quarterly return and invoice furnishing facility (IFF) notified
3	<a href="#"><u>Notification No. 83/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	GSTR-1 dates specified as 11 <sup>th</sup> for monthly filing and 13 <sup>th</sup> for quarterly filings
4	<a href="#"><u>Notification No. 84/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Option to file quarterly return by persons having turnover below 5 crores can be exercised from 5 <sup>th</sup> December, 2020 to 31 <sup>st</sup> Jan, 2021
5	<a href="#"><u>Notification No. 85/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Notifies special procedure for making payment of tax liability in the first two months of a quarter by persons having turnover below 5 crores and opting for quarterly filings
6	<a href="#"><u>Notification No. 86/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	New dates notified for GSTR-3B

7	<a href="#"><u>Notification No. 87/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Date for filing ITC-04 for the quarter July to September, 2020 has been extended to 30 <sup>th</sup> November, 2020
8	<a href="#"><u>Notification No. 88/2020 -Central Tax, dated 10<sup>th</sup> Nov, 2020</u></a>	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01 <sup>st</sup> January 2021.
9	<a href="#"><u>Notification No. 89/2020 -Central Tax, dated 29<sup>th</sup> Nov, 2020</u></a>	Waiver for the amount of penalty payable by any registered person for non-compliance of the provisions in respect of previous Notification No.14/2020-Central Tax ,dt. 21-03-2020
10	<a href="#"><u>Circular No. 143/13/2020- GST dated 10<sup>th</sup> Nov, 2020</u></a>	Outlines the details of the Quarterly Return Monthly Payment (QRMP) Scheme

## **1. GSTN releases salient features of Quarterly Return Monthly Payment (QRMP) Scheme**

### **Eligibility**

**Following Registered Persons ('RP') can file quarterly returns and pay tax on monthly basis w.e.f. 01<sup>st</sup> January 2021:**

- **A RP who is required to file GSTR 3B with Aggregate Annual Turnover ('AATO') of up to Rs 5 Cr. in the previous F.Y. is eligible. If AATO crosses Rs 5 Cr. during a quarter, the RP will become ineligible for the Scheme from next quarter;**
- **Any person obtaining a new registration or opting out of Composition Scheme can opt for this Scheme;**
- **The option to avail this Scheme can be availed GSTIN wise. Therefore, few GSTINs for one PAN can opt for the Scheme and remaining GSTINs can remain out of the Scheme.**

## Default Return Option

For quarter January 2021 to March 2021, all RPs whose AATO for the FY 2019-20 is up to Rs 5 Cr. and have furnished the return in GSTR-3B for the month of October 2020 by 30 November 2020, will be migrated by default in the GST system as follows:

- RP with AATO up to Rs 1.5 Cr., who have furnished GSTR-1 on quarterly basis in the current F.Y.

Quarterly

- RP with AATO up to Rs 1.5 Cr., who have furnished GSTR-1 on monthly basis in the current F.Y.

Monthly

- RP with AATO more than Rs 1.5 Cr. and up to Rs 5 Cr. in the preceding F.Y.

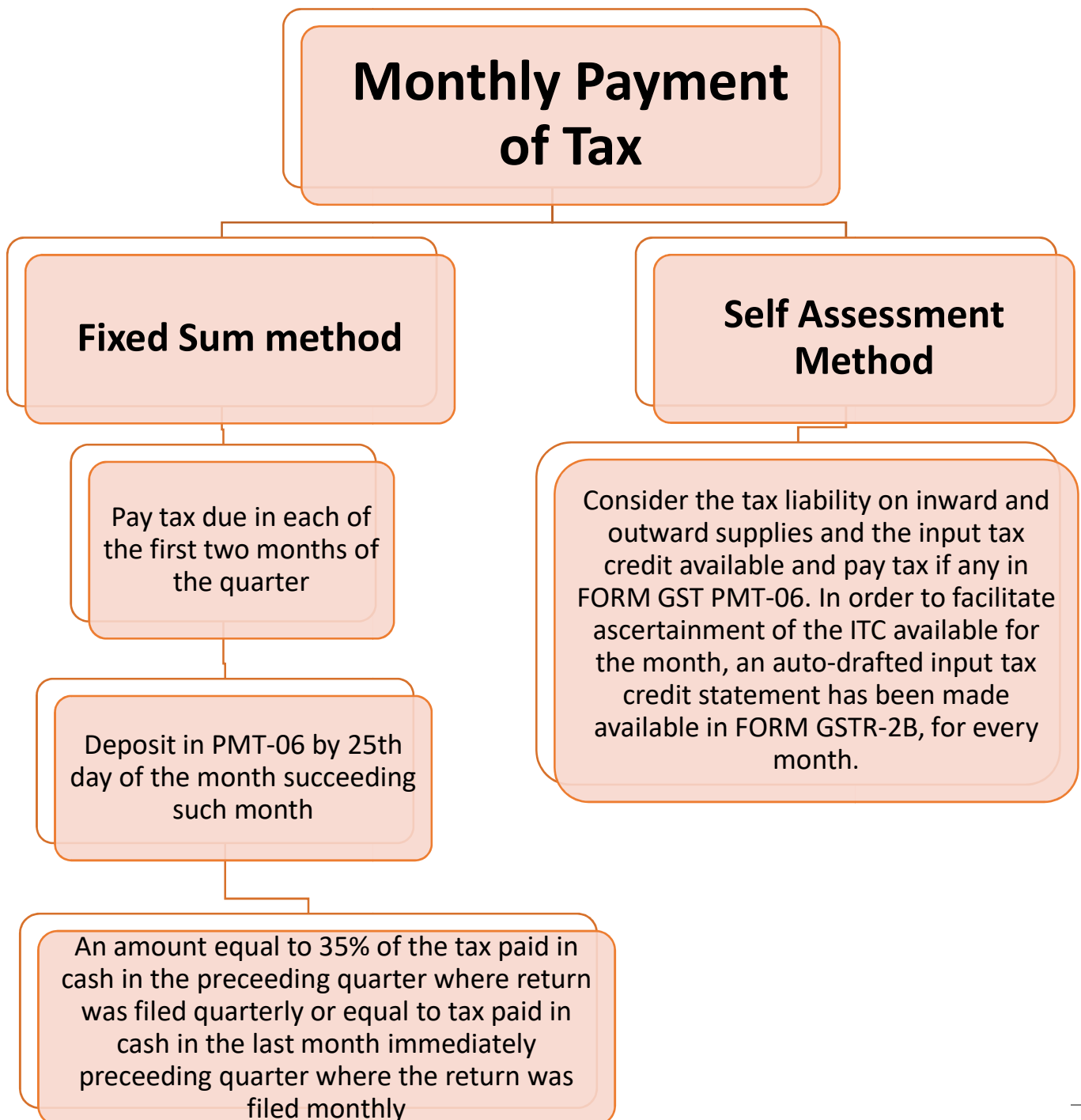
Quarterly

## When can a person opt for the scheme

- Facility can be availed throughout the year, in any quarter.
- Option for QRMP Scheme, once exercised, will continue till RP revises the option or his AATO exceeds Rs 5 Cr.
- RPs migrated by default can choose to remain out of the scheme by exercising their option from 05<sup>th</sup> December 2020 till 31<sup>st</sup> January 2021.
- The RPs opting for the scheme can avail the Invoice Furnishing Facility ('IFF'), so that the outward supplies to registered person is reflected in their Form GSTR 2A and 2B on real time basis.

## Payment of tax under the scheme

- RPs need to pay tax due in each of first two months (by 25<sup>th</sup> of next month) in the quarter, by selecting 'Monthly payment for quarterly taxpayer' as reason for generating Challan;
- RPs can either use Fixed Sum Method (pre-filled challan) or Self-Assessment Method (actual tax due), for monthly payment of tax for first two months;
- No deposit is required for the month, if there is NIL tax liability.





**Illustration:****I. In case the last return filed was on quarterly basis for Quarter Ending March, 2021:****Tax paid in Cash in Quarter (January – March, 2021)**

Tax Type	Amount (in Rs)
CGST	1,00,000
SGST	1,00,000
IGST	2,00,000
Cess	1,00,000

**Tax to be actually paid in Cash in each month of April and May 2021 –**

Tax Type	Amount (in Rs)
CGST	35,000
SGST	35,000
IGST	70,000
Cess	35,000

Note – Tax to be paid at 35% of tax actually paid in cash in preceding Quarter in case the last return filed was on Monthly basis for the tax period March, 2021.

**II. In case the last return filed was on monthly basis for Quarter Ending March, 2021:****Tax paid in Cash in March, 2021**

Tax Type	Amount (in Rs)
CGST	20,000
SGST	20,000
IGST	10,000
Cess	NIL

**Tax to be actually paid in Cash in each month of April and May 2021 –**

Tax Type	Amount (in Rs)
CGST	20,000
SGST	20,000
IGST	10,000
Cess	NIL

Note – Tax to be paid is equal to tax actually paid in cash in last month.

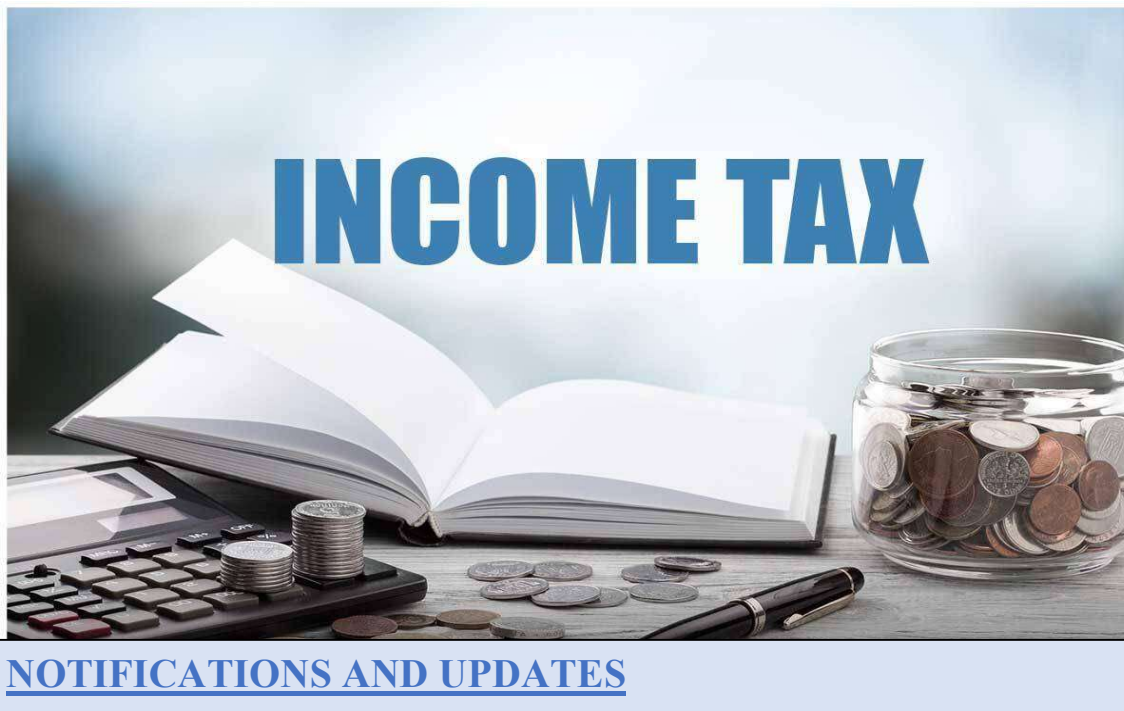
## What is the Invoice Furnishing Facility

The Invoice Furnishing Facility (IFF) is a facility where quarterly GSTR-1 filers can choose to upload their invoices every month. A quarterly GSTR-1 filer is a small taxpayer with a turnover of upto Rs.1.5 crore. One should keep the following points in mind before utilising the IFF:

- The IFF can be utilised only for the first two months of a quarter.
- The invoices relating to the last month of a quarter are to be uploaded in the GSTR-1 return only.
- There is no requirement to upload invoices in GSTR-1 if the same has been uploaded in the IFF.
- The total value of invoices that can be uploaded is restricted to Rs.50 lakh per month.
- The details submitted in IFF will be reflected in the GSTR-2A, GSTR-2B, GSTR-4A or GSTR-6A of the recipients as the case may be.
- The Invoice Furnishing Facility will come into effect from 01.01.2021.

## 2. Comparison between Current Vs New GST Return Filing System

Old Return-filing System	New Simplified Return System
Taxpayers considered small if turnover is up to Rs 1.50 crore in the preceding financial year, otherwise considered as large taxpayers	Taxpayers will be considered small if turnover is up to Rs 5 crore in the preceding financial year, otherwise will be considered as large taxpayers
Multiple return forms to be filed depending on the category of taxpayers, such as – <u>GSTR-1</u> , <u>GSTR-4</u> , <u>GSTR-5</u> , <u>GSTR-6</u> , <u>GSTR-7</u> , etc	A single simplified main return form GST RET-1 containing 2 annexures GST ANX-1 and GST ANX-2 to be filed by all categories of taxpayers
Revenue invoices can be uploaded only at the time of filing of returns of outward supplies	A mechanism for the continuous upload of revenue invoices on a real-time basis through IFF
Input tax credit could be claimed on a self-declaration basis	Input tax credit can be claimed based on invoices uploaded by the supplier
Missing invoices and amendments, if any, could only be made in the return of the following tax period	Missing invoices and amendments, if any, can be made by filing an Amendment Return
Taxpayers have to file GST returns until their registration has been cancelled, even if an application for cancellation of registration has been submitted	Registration will now be suspended, in cases where a taxpayer has applied for cancellation of registration, and returns will not be required to be filed for this period



➤ **Standard Operating Procedure (SOP) for personal hearing through video conference under The Faceless Assessment Scheme, 2019 (Circular F. No. Pr. CCIT/NeAC/SOP/2020-21, Dated 23.11.2020):**

The Principal Chief Commissioner of Income Tax, National e-assessment Centre, with the prior approval of the Central Board of Direct Taxes, New Delhi, lays down the following circumstances in which personal hearing through Video Conference shall be allowed in the Faceless Assessment Scheme, 2019:

Where any modification is proposed in the draft assessment order (DAO) issued by any Assessment Unit (AU) and the Assessee or the authorized representative in his/her written response disputes the facts underlying the proposed modification and makes a request for a personal hearing, the CCIT ReAC may allow personal hearing through Video Conference, after considering the facts & circumstances of the case, as below:-

1. The Assessee has submitted written submission in response to the DAO.
2. The Video Conference will ordinarily be of 30 minutes duration. It may be extended on the request of the Assessee or authorised representative.
3. The Assessee may furnish documents/evidence, to substantiate points raised in the Video Conference during the session or within a reasonable time allowed by the AU, after considering the facts and circumstances of the case.

➤ [Clarification regarding queries being received in respect of special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during block period 2018-21 \(Office Memorandum No. 12\(2\)/2020-E.II\(A\), Dated 10.11.2020\)](#)

The undersigned is directed to say that this Department has been receiving a number of queries relating to Special Package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block Period 2018-21 announced by the Government on 12th October, 2020. A set of frequently asked questions have already been clarified *vide* this Department's O.M. of even No. dated 20th October, 2020 and is available on this Department's website *viz.* [doe.gov.in](#).

2. A further set of frequently asked questions have been clarified and are as follows.

**FAQ on LTC Cash Voucher Scheme**

<i>S. No.</i>	<i>Queries</i>	<i>Reply</i>
1	An employee whose workplace and hometown are same and is eligible for only one all India LTC in one Block Year. If that LTC is exhausted, will he be eligible for this scheme?	No. The scheme is in lieu of one LTC available during the block year.
2	If an employee does not have enough leave or less than the minimum balance of 40 days which is required in his leave account and avail leave encashment for LTC, whether he will be eligible for leave encashment in this scheme?	Leave encashment is to be in accordance with LTC Rules. The employee can however avail the benefit of scheme without the leave encashment if such encashment is not available.
3	If an employee has already availed hometown LTC (only for self) for 2018-19 along with leave encashment, can now claim LTC cash voucher scheme with LTC for self from block year 2020-21 and for remaining period family members from block 2018-19?	Yes. He can claim leave encashment as per the scheme provided it does not exceed the maximum limit of 60 days eligible for encashment.
4	If both husband and wife are working in the central government, if one is availing LTC cash voucher scheme for self and spouse and also taking LTC leave encashment, then can the spouse avail LTC leave encashment separately?	Yes
5	If an employee avails only deemed LTC fare without leave encashment, and spends less than or equal to three times of the deemed fare entitlement, how much reimbursement will he get?	Reimbursement will be on <i>pro-rata</i> basis.
6	Whether purchase of goods/services on loan/EMI, will be covered under this scheme?	Purchase of any goods or services which attract GST of 12% and above qualify for reimbursement under this scheme. Purchases on

		EMI basis are also permissible. The purchase should have been effected after the issue of the order <i>i.e.</i> 12-10-2020 and should have an invoice.
7	For those officials having three Hometown LTCs and one all India LTC, can they avail special cash package for year 2020 in 2021 (upto 31-3-2021) and avail LTC for 2021 also in 2021?	The scheme is valid up to 31-3-2021 and is in lieu of the available LTC. An official may avail LTC for 2021 in 2021 provided the same has not been foregone in lieu of the benefits of the said scheme.
8	If a fresh recruit who is governed by LTC Rules for New Recruits is in his 8th year after recruitment opts for this scheme, can he submit bills having date of January-March 2021?	Yes, but one block year of LTC/or one LTC to be foregone to avail the benefits of the Special Scheme.
9	Since the fresh recruits are not allocated block year, can they avail this scheme?	Yes
10	Can the payment be made by cheque/DD/Banker's Cheque/NEFT/RTGS?	Yes
11	If a defence employee wants to buy a car from defence canteen, attracting only 14% GST as against 28% GST in the market, can he avail this scheme?	As per scheme Goods & Services attracting GST of 12% or more can be purchased.
12	If an employee has already exhausted 60 days of Leave Encashment, can he further avail 10 days Leave Encashment?	No. He can avail only deemed fare value.
13	If an employee is availing Cash scheme against year 2018-19 (extended till 31-12-2020), can he submit bills from January, 2021 to March, 2021?	Yes. provided the transactions occurred on or after 12-10-2020 and bills are submitted before 31-3-2021.
14	If a child is less than 5 year old then he is not eligible for rail fare, will he be counted as a dependent for this scheme?	Yes. Provided the child is eligible as a dependent in accordance with LTC Rules.
15	Is this scheme applicable to the Autonomous Bodies?	Autonomous Bodies can adopt the scheme provided they are already implementing LTC scheme similar to the Central Government's Scheme, before 12-10-2020.
16	Whether any advance will be given like LTC advance?	Please refer to para 4 of Ministry of Finance, Department of Expenditure OM No. 12(2)/20/E-IIA dated 12-10-2020. It has been stated that an amount up to 100% of leave encashment and 50% of the value of deemed fare may be paid as advance into the bank account of employee.
17	Whether we can purchase different items under this scheme like we purchase washing machine, mobile, AC or not?	Yes. An individual can purchase different items which attract GST of 12% and more. The payment should be made through digital mode.
18	I availed home LTC in 2019. What is my	This scheme is for the LTC block of 2018-21.

	eligibility position for LTC cash voucher scheme?	Normally, a block contains two LTC fare [home town and anywhere in India]. If one has been availed and the other remaining, the same can be utilized for this purpose. Any unutilized LTC of the block of 2018-21 is eligible.
19	How spending of 3 to 4 times on purchasing of products will be tracked? Will purchase made online from e-commerce website be acceptable?	Any purchase with digital mode is to be supported by invoice. Based on production of invoice the spending is calculated. The intention of this scheme is to encourage every mode of purchase. It is for the employee to choose a suitable digital mode.
20	I purchased certain items after 12-10-2020 but before formally exercising my option. Can it be counted for reimbursement?	All eligible purchases on or after 12-10-2020 and before 31-3-2021 can be counted.
21	Whether the advance taken under the scheme is to be settled within 30 days of disbursal of advance as stipulated under LTC rules. Can receipt be in the name of any dependent?	The Special Cash Package Scheme in lieu of one LTC is to compensate and incentivise consumption by Government Employees and the benefits can be availed up to 31-3-2021. Para 4 of O.M. dated 12-10-2020 provides for advance to Government employees in lieu of LTC fare and Leave encashment. As this is a Special Cash Package, the rules relating to advance taken under LTC are not applicable in the present scheme. Accordingly it is clarified that:  (i) The advance taken under the scheme shall be settled on or before 31st March 2021, and  (ii) the invoices of the goods and services purchased as per the scheme may be in the name of spouse or any family member who are eligible for LTC Fare as declared in the Service records.

➤ **[CBDT gives instructions to subordinate authorities – Condonation of delay in filing of Form No. 10BB for the Assessment Year 2016-17 and subsequent years \(Circular No. 19/2020 \[F. No. 197/135/2020-ITA-1\], Dated 03.11.2020\]:](#)**

Under the provisions of section 10(23C) of Income-tax Act, 1961 (hereafter 'Act') where the total income, of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), without giving effect to the provisions of the said sub-clauses, exceeds the maximum amount which is not chargeable to tax in any previous year, such trust or institution or any university or other educational institution or any hospital or other medical institution shall get its accounts audited in respect of that year by an accountant as defined in the *Explanation* below sub-section (2) of section 288 before the specified date referred to in section 44AB and furnish by that date, the report of such

audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

2. As per Rule 16CC of the Income-tax Rules, 1962 (hereafter 'Rules') the audit report of the accounts of such a fund or trust or institution or any university or other educational institution or any hospital or other medical institution is to be furnished in Form No. 10BB. As per Rule 12(2) of the Rules, such audit report is to be furnished electronically. The failure to furnish such report in the prescribed form along with the return results in disentitlement of such entity from claiming exemption under section 10(23C) of the Act.

3. Representations have been received by the Board/field authorities stating that Form No. 10BB could not be filed along with the return of income for AY 2016-17 and AY 2017-18. It has been requested that the delay in filing of Form No. 10BB may be condoned.

4. Accordingly, with a view to expedite the disposal of applications filed by such entities for condoning the delay and in exercise of the powers conferred under section 119(2) (b) of the Act, the Central Board of Direct Taxes hereby directs that:

(i) In all the cases of belated applications in filing of Form No. 10BB for years prior to AY. 2018-19, the Commissioners of Income-tax are authorized to admit such applications for condonation of delay under section 119(2)(b) of the Act. The Commissioner will while entertaining such applications regarding filing Form No. 10BB shall satisfy themselves that the applicant was prevented by reasonable cause from filing such application within the stipulated time. Further, all such applications shall be disposed of by 31-3-2021.

(ii) where there is delay of upto 365 days in filing Form No. 10BB for Assessment Year 2018-19 or for any subsequent Assessment Years, the Commissioners of Income-tax are hereby authorized to admit such belated applications of condonation of delay under section 119(2) of the Income-tax Act, 1961 and decide on merits.

5. The Commissioners of Income-tax shall, while entertaining such belated applications in filing Form No. 10BB, satisfy themselves that the applicant was prevented by reasonable cause from filing such application within the stipulated time.





➤ Extension of LLP Settlement Scheme, 2020:

In continuation to the Ministry's General Circular No. 13/2020, dated 30.03.2020 and in the General Circular No. 31/2020, dated 28.09.2020 the scheme was extended till 31<sup>st</sup> December 2020, in view of large scale disruption caused by the COVID-19 pandemic and after due examination, it has been decided to extend the date on applicability to defaulting LLP and therefore, in serial number 3, para 8A, sub-para (iii) of the said circular dated 30.03.2020, belated documents due for filing till 30<sup>th</sup> November, 2020 shall be substituted. All other requirements provided in the said circulars shall remain unchanged.

If a statement of account and solvency for the financial year 2019-20 has been signed beyond the period of six months from the end of financial year but not later than 30<sup>th</sup> November, 2020, the same shall not be deemed as non-compliance.







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