

EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs

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Anand Giri
Dy. Director General

EPC/SEZ/AM18/F-4
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EPCES CIRCULAR NO.366 DATED 22.09.2020

Subject : (1) Time limit for completing the compliance for sending goods out of India for sale or return is extended upto 31.10.2020.[Ref. CBIC Notification No. 66/2020-Central Tax dated 21.9.2020].
(2) Late fee waived for delay in filing return form GSTR.4 up to 31st October [Ref. CBIC Notification No. 67/2020-Central Tax dated 21.9.2020].
(3) Late fee waived for delay in filing return form GSTR.10 upto 31st December, 2020 [Ref. CBIC Notification No. 67/2020-Central Tax dated 21.9.2020].

(1) Time limit for completing the compliance for sending goods out of India for sale or return is extended upto 31.10.2020

Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, vide its Notification No. 66/2020-Central Tax dated 21/9/2020 has extended time limit for completing the compliance for sending goods out of India for sale or return, upto 31.10.2020.

The Notification provided that "where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31st day of October, 2020."

(2) Late fee waived for delay in filing return form GSTR.4 up to 31st October, 2020

Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, vide its Notification No. 67/2020-Central Tax dated 21/9/2020 has waived late fee for delay in filing return form GSTR.4 upto 31st October, 2020.

(3) Late fee waived for delay in filing return form GSTR.10 upto 31st December, 2020

Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, vide its Notification No. 68/2020-Central Tax dated 21/9/2020 has waived late fee for delay in filing return form GSTR.10 upto 31st December, 2020.

Copy of Notification Nos. 66/2020-Central Tax, 67/2020-Central Tax and 68/2020-Central Tax dated 21/9/2020 are reproduced below for ready reference.

This issues with the approval of Director General EPCES.

This is for kind information of the members.

Ministry Of Finance
(Department of Revenue)

(Central Board Of Indirect Taxes And Customs)

Notification No. 66/2020 – Central Tax

New Delhi, the 21st September, 2020

G.S.R. 571(E).—In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 235(E), dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31st day of October, 2020.”.

[F.No. CBEC-20/06/08/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 35/2020-Central Tax, dated the 3rd April, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 235(E), dated the 3rd April, 2020 and was last amended by notification No. 65/2020 – Central Tax, dated the 1st September, 2020, published in the Gazette of India, Extraordinary *vide* number G.S.R. 542(E), dated the 1st September, 2020.

Ministry Of Finance
(Department of Revenue)
(Central Board Of Indirect Taxes And Customs)

Notification No. 67/2020 – Central Tax

New Delhi, the 21st September, 2020

G.S.R. 572(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 73/2017– Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 1600(E), dated the 29th December, 2017, namely :–

In the said notification: –

(ii) after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of October, 2020.”.

[F. No. CBEC-20/06/08/2019-GST]

PRAMOD KUMAR, Director

Note: The principal notification No. 73/2017-Central Tax, dated 29th December, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1600(E), dated the 29th December, 2017 and was last amended *vide* notification number 77/2018 – Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R 1254(E), dated the 31st December, 2018.

Ministry Of Finance
(Department of Revenue)
(Central Board Of Indirect Taxes And Customs)

Notification No. 68/2020 – Central Tax

New Delhi, the 21st September, 2020

G.S.R. 573(E).—In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of December, 2020.”.

[F. No. CBEC-20/06/08/2019-GST]

PRAMOD KUMAR, Director