

Quick reference to tax compliance
and
reliefs provided under
The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020
and
Notifications issued after 20.3.2020
{Part 25}

Goods and Services Tax Laws

*Provisions related to GST Annual Return, Reconciliation Statement and GST Audit
&
extension of due date of Form GSTR- 9, GSTR- 9A & GSTR- 9C
for the financial year 2018-19*

Section 44(1)

{Furnishing of Annual Return}

1. As per **section 44(1)** of the CGST Act, 2017, every registered person, **other than** an Input Service Distributor, a person paying tax under section **51 or** section 52, a casual taxable person **and** a non-resident taxable person, **shall** furnish an **annual return** for every financial year electronically in such form and manner as may be **prescribed on or before** the **thirty-first day of December** following the end of such financial year.

Section 44(2)

{Furnishing of Annual Return in case of GST Audit}

2. As per **section 44(2)** of the CGST Act, 2017, every registered person who is **required to get his accounts audited** in accordance with the provisions of **sub-section (5) of section 35** shall furnish, electronically, **the annual return** under sub-section (1) **along with** a copy of the **audited annual accounts and** a **reconciliation statement**, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, **and** such other particulars as may be **prescribed**.

Section 35(5)

{GST Audit}

3. As per **section 35(5)** of the CGST Act, 2017, every registered person whose **turnover during a financial year exceeds** the **prescribed limit** shall get his accounts audited by a chartered accountant or a cost accountant **and** shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 **and** such other documents in such form and manner as may be **prescribed**.

Rule 80(1)

{GST Annual Return in Form GSTR-9 & 9A}

4. As per **rule 80(1)** of the CGST Rules, 2017, every registered person, **other than** an Input Service Distributor, a person paying tax under section 51 **or** section 52, a casual taxable person **and** a non-resident taxable person, **shall** furnish an **annual return** as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:
5. As per **proviso to rule 80(1)** of the CGST Rules, 2017, a person paying tax under section 10 *{composition}* shall furnish the annual return in **FORM GSTR-9A**.

Rule 80(3)

{GST Audit report in Form GSTR-9C}

6. As per **rule 80(3)** of the CGST Rules, 2017, every registered person whose **aggregate turnover during a financial year exceeds two crore rupees** shall get his accounts audited as specified under sub-section (5) of section 35 **and** he shall furnish a copy of audited annual accounts **and** a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Extensions

{Extension of due date of furnishing of Annual Return}

7. The Central Board of Indirect Taxes and Customs had, vide, notification No. 15/2020 – Central Tax dated 23.3.2020 had **extended** the due date of furnishing of “annual return” u/s 44(1) as well as u/s 44(2) w/r rule 80(1) as well as rule 80(3) **to 30.6.2020**.

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 15/2020 – Central Tax

New Delhi, the **23rd March, 2020**

G.S.R.....(E).– In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, **hereby extends** the time limit for furnishing of the **annual return** specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the **financial year 2018-2019** till **30.06.2020**.

[F.No CBEC-20/06/04/2020-GST]

(Prmod Kumar)

Director, Government of India

8. The Central Board of Indirect Taxes and Customs has allowed as Covid-19 relief measure, *vide* notification No. 41/2020 – Central Tax dated 5.5.2020, **further extension** of the due date of furnishing of “annual return” u/s 44(1) as well as u/s 44(2) w/r rule 80(1) as well as rule 80(3) **to 30.9.2020.**

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 41/2020 – Central Tax
New Delhi, the **5th May, 2020**

G.S.R.....(E).– In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), **and in supersession of notification No. 15/2020-Central Tax, dated the 23rd March, 2020**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 198(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, **hereby extends** the time limit for furnishing of the **annual return** specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the **financial year 2018-2019** till the **30th September, 2020.**

[F. No. CBEC-20/06/04/2020-GST]
(Prمود Kumar)
Director, Government of India

9. It may be noted that there is **no separate extension for GST Audit and** furnishing of **Form GSTR- 9C.**
10. This is because the extension of due date of “annual return” is also the extension of due date of “GST audit”, as u/s 44(2) **Form GSTR-9C** is to be furnished along with GST annual return in **Form GSTR-9 and GSTR-9A.**
11. Thus, now following are the **due dates** for the **financial year 2018-19:**
- | | | |
|-------|--|--------------------|
| (i) | Annual return in Form GSTR-9 | - 30.9.2020 |
| (ii) | Annual return in Form GSTR-9A | - 30.9.2020 |
| (iii) | GST Audit Report, Reconciliation Statement in Form GSTR 9C | - 30.9.2020 |



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7.5.2020