

भारत सरकार (GOVERNMENT OF INDIA)
रेल मंत्रालय (MINISTRY OF RAILWAYS)
रेलवे बोर्ड (RAILWAY BOARD)

RBA No. 37/2020
GST Circular No. 22/2020

No. 2018/AC-II/1/11/GST References

4th April, 2020

General Managers,
All Zonal Railway/Production Units

Sub:-Due dates for filing of various returns under GST and Input Tax Credit (ITC) Reconciliation with GSTR-2A

1. Central Board of Indirect Taxes and Customs (CBIC), vide various notifications dated 03rd April, 2020, has notified the revised dates for filing of various GST forms. Form wise extended/revised due dates with/without interest & late fees are as under:

Form GSTR-1

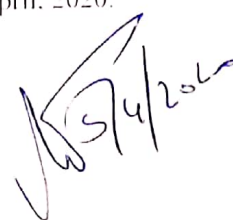
Return Period	Due Date	Revised Date	Remarks
March, 2020	11-April-2020	30-June-2020	The due date for filing of GSTR-1 remains same, however, no late fees shall be levied on filing it on or before the revised date of 30-June-2020.
April, 2020	11-May-2020		
May, 2020	11-June-2020		

Form GSTR-3B

Return Period	Due Date	Revised Date (without interest)	Revised Date (with reduced interest)	Remarks
A	B	C	D	E
February, 2020	20-March-2020	04-April-2020	24-June-2020 (no late fee will be levied till this date)	Refer Note-1 below
March, 2020	20-April-2020	05-May-2020		
April, 2020	20-May-2020	04-June-2020		
May, 2020	27-June-2020	-	-	Due date extended by 7 days

Note-1

- The due dates for filing of Form GSTR-3B (as quoted in column B of the above table) have not been extended for return periods of February, 2020 to April, 2020.


15/4/2020

- **There has been waiver of interest for the period of 15 days.** As a result, no interest obligation will arise if Form-GSTR 3B is filed within the respective revised date as given in column C of the above table.
- However, in case delay in filing Form GSTR-3B is beyond the respective revised date but filed on or before 24th June 2020, a reduced rate of interest @ 9% p.a. will be levied. Such interest shall be applicable from revised date mentioned in column C of the above table till the actual date of filing of Form GSTR 3B.
- If Form GSTR-3B for the above mentioned period is filed after 24th June 2020, such waiver or reduced interest benefit will not be applicable and hence, interest at the rate of 18% p.a. will be levied from due date mentioned in column B of the above table till the actual date of filing of Form GSTR 3B.
- No late fee shall be levied if Form GSTR-3B for the above mentioned period is filed up to 24th June 2020. If the same is filed after 24th June 2020, regular late fee shall also be leviable for delay from due date mentioned in column B of the above table till the actual date of filing of Form GSTR 3B.

Form GSTR-7

Return Period	Revised Due Date	Remarks
March, 2020	30-June-2020	The due date for filing of TDS returns (Form GSTR-7) for the months of March, 2020 to May, 2020 have been extended till 30 th June 2020.
April, 2020		
May, 2020		

2. Further, vide Notification No 35/20202 Central Tax, dated 03.04.2020, wherever the time limit for below activities is falling due between the 20th March, 2020 to 29th June, 2020, the same have been extended to 30th June, 2020:

- a. filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the GST Acts.
- b. completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal.

However, such extension to 30th June, 2020 does not impact anything related to below activities and the same shall continue in normal course:

- Determination of time of supply and value of supply
- GST registration
- Issuance of invoices by taxpayer within time limit prescribed in GST Acts
- Power for search, seizure and arrest operations by the tax authorities
- Inspection of goods in transit

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30/6/20

3. **Relaxation over the compliance with condition for matching ITC with GSTR-2A**

- Currently, as per provisions specified under rule 36(4) of CGST Rules, 2017, IR claims ITC to the extent of eligible ITC getting reflected and matched with Form GSTR 2A of the respective tax period.
- Now, vide Notification No. 30/2020-Central Tax, dated 03.04.2020, a proviso has been inserted in aforesaid rule to provide that the such condition, of not-availing ITC pertaining to invoices which does not match with GSTR-2A, shall not apply to ITC availed for the months of February, March, April, May, June, July and August, 2020.
- However, the said condition shall apply cumulatively for the said periods (i.e. 7 months) and for the tax period of September, 2020.
- Therefore, for the GSTR 3B to be furnished in the above said 7 months, ITC can be claimed irrespective of whether the same is getting reflected in Form GSTR 2A of the respective tax period. However, Form GSTR 3B for the month of September 2020 shall be furnished with cumulative adjustment of ITC for the aforesaid 7 months along with the September, 2020 in accordance with the condition of Rule 36(4).

Based upon the above, following policy directives are issued, which may be implemented by all the Zonal Railways/Production Units. CRIS/GSP may also ensure compliance of the below mentioned directives.

a) **GSTR-7 Return (TDS Return) may be filed as follows:-**

- Return for the month of March, 2020 may be filed by 15th May, 2020, given that all the Office over IR will return to normalcy by that time.
- Return for the month of April, 2020 may be filed by 31st May, 2020; and
- Return for the month of May'2020 may be filed by 15th June, 2020.

b) **GSTR-1 Return may be filed as follows:-**

- GSTR-1 Return for the month of March, 2020 may be filed on or before 30th April, 2020. Since manual data entry for output liability has not been completed for the month of March'2020, same may be got completed before 26th April, 2020.
- GSTR-1 Return for the month of April, 2020 may be filed on or before 26th May, 2020.
- GSTR-1 Return for the month of May, 2020 may be filed on or before 20th June, 2020.

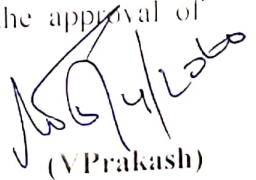
c) **GSTR-3B Return may be filed as follows:-**

- GSTR3B for the month of March, 2020 may be filed by 5th May, 2020.

- GSTR3B for the month of April, 2020 may be filed by 4th June, 2020; and
- GSTR3B for the month of May'2020 may be filed by 27th June, 2020.

As brought out above, vide Notification No. 30/2020-Central Tax, dated 03.04.2020, a proviso has been inserted in aforesaid rule to provide that the such condition, of not-availing ITC pertaining to invoices which does not match with GSTR-2A, shall not apply to ITC availed for the months of February, March, April, May, June, July and August, 2020. Therefore, ITC may be availed without waiting for reconciliation of IPAS data with GSTR-2A data, as done prior to Oct'2019. However, the **process of reconciliation shall be done concurrently, so that corrections required to be done in ITC subsequently can be done while filing September, 2020 return.** This has been necessitated because, all the vendors of Indian Railways may be availing the change in time schedules for filing of Return and hence the ITC data may not get populated in IR's GSTR-2A.

Compliance of the above may kindly be ensured, in consultation with GST Consultants engaged by Zonal Railways/Production Units. The above may also be strictly monitored by the nodal GST Cell to ensure strict compliance of the above. This issues with the approval of competent authority.


(VPrakash)
Jt. Director/Accounts
Railway Board

Copy to:-

1. PFAs, All Zonal Railways and Production Units,
2. Director/Finance, CRIS
3. GM/Finance/GSTM, GM/AIMS, CRIS