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साधारण
EXTRAORDINARY
भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 212] नई दिल्ली, मंगलवार, मई 5, 2020/वैशाख 15, 1942
No. 212] NEW DELHI, TUESDAY, MAY 5, 2020/VAISAKHA 15, 1942

सं. 38/2020-केंद्रीय कर

स. का. नि. 272(क)।—केंद्रीय मलाव, केंद्रीय मल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्लियों का प्रयोग करते हुए, परिणत की सिफारिशों पर, केंद्रीय मल और सेवाकर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्—

1. (1) इन नियमों का संस्थित नाम केंद्रीय मल और सेवाकर (पांचवा संशोधन) नियम, 2020 है।
   (2) अन्यथा उपबंध के सिवाय, ये राजपत्र में प्रकाशन की तारीख से प्रवृत होंगे।

2. केंद्रीय मल और सेवाकर नियम, 2017 (जिसे इसके पश्चात उक्त नियम कहा गया है) के नियम 26 के उपनियम (1) में, 21 अप्रैल 2020 से, परन्तुक के पश्चात निम्नलिखित परन्तुक अंत:स्थापित किया जाएगा, अर्थात्:

   "परंतु और कि किसी भी रजिस्ट्रीकृत व्यक्ति को, जो कि कमानी अधिनियम, 2013 (2013 का 18) के उपबंधों के अधीन रजिस्ट्रीकृत हो, को 21 अप्रैल 2020 से 30 जून 2020 तक की अवधि के दौरान, धारा 39 के तहत प्रस्तुत जी.एस.टी.आर-3ब में प्रस्तुत की जाने वाली विवरणी को इलेक्ट्रॉनिक सत्यापन कोड (ई.सी.सी.) के माध्यम से सत्यापित करने की भी अनुमति है।"
3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely:

“67A. Manner of furnishing of return by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.”
Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B.

[F. No. CBEC-20/06/04/2020-GST]
PRAMOD KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

NOTIFICATION
New Delhi, the 5th May, 2020

No. 39/2020—Central Tax

G.S.R. 273(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.11/2020- Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 194(E), dated the 21st March, 2020, namely:

1. In exercise of the powers conferred by section 1 of the Finance Act, 2020, the Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

2. In exercise of the powers conferred by section 48 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

NOTIFICATION
New Delhi, the 5th May, 2020

No. 39/2020—Central Tax

G.S.R. 273(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.11/2020- Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 194(E), dated the 21st March, 2020, namely:

1. In exercise of the powers conferred by section 1 of the Finance Act, 2020, the Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

2. In exercise of the powers conferred by section 48 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 230(E), dated the 3rd April, 2020.

Explanation. - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B.
In the said notification

(i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

(ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

“2. Registration. - The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration)in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

[F. No. CBEC-20/06/04/2020-GST]
PRAMOD KUMAR, Director

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 11/2020-Central Tax, dated the 21st March, 2020, published vide number G.S.R. 194(E), dated the 21st March, 2020.

अधिसूचना

नई दिल्ली, 5 मई, 2020

सं. 40/2020-केंद्रीय कर

सा.का.मि. 274(अ)—सरकार, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसके पधारु इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168क के साथ पठित एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 20 और संप्राकाजित माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 21 द्वारा प्रदत्त अधिनियम का प्रयोग करते हुए, और परियोजना के संप्रभु जीएसटी पर, भारत सरकार के बिल मंत्रालय (राजस्व नियम), अधिसूचना मि. 35/2020-केंद्रीय कर, तारिख 03 अप्रैल, 2020 में, जो भारत के राजपत्र, असाधारण, माग 2, खंड 3, उपखंड (ii) में संख्यांक सा.का.मि. 235(अ), तारिख 03 अप्रैल, 2020 द्वारा प्रकाशित की गई थी, का नित्यलिखित संशोधन करती है, अर्थातः—

उक्त अधिसूचना के पहले, प्रथम पैरा में, खंड (ii) में, निम्नलिखित परन्तु को अंतःस्थापित किया जाएगा, अर्थातः—

“परंतु जहां केंद्रीय माल एवं सेवा कर नियम, 2017 के नियम 138 के अधीन, मार्च, 2020 के 24वें दिन तक या उसके पूर्व, ई-वे विल मूलिकित किया गया है और जिसकी वैधता की अवधि, मार्च, 2020 के 20वें दिन से अप्रैल, 2020 के 15वें दिन के दौरान समाप्त हो गई है, ऐसे ई-वे विल की वैधता अवधि को मई, 2020 के 31वें दिन तक बढ़ा दिया गया माना जाएगा।”

[फा. सं. सीवीईसी-20/06/04/2020–जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पण: मूल अधिसूचना मि. 35/2020-केंद्रीय कर, तारिख 03 अप्रैल 2020 भारत के राजपत्र, असाधारण, माग II, खंड 3, उप-खंड (i) में संख्यांक सा.का.मि. 235(अ), तारिख 03 अप्रैल 2020 द्वारा प्रकाशित की गई थी।
NOTIFICATION

New Delhi, the 5th May, 2020

No. 40/2020–Central Tax

G.S.R. 274(E).—In exercise of the powers conferred by section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following 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 (ii), the following proviso shall be inserted,

“Provided that where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

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

PRAMOD KUMAR, Director

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 35/2020-Central Tax, dated the 3rd April, 2020, published vide number G.S.R. 235(E), dated the 3rd April, 2020.

अधिसूचना

नई दिल्ली, ५ मई, २०२०

सं. ४१/२०२०-केंद्रीय कर

सा.का.नि. २७५(अ).—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, २०१७ (२०१७का १२) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है,) की धारा ४४ की उपधारा (१) के साथ पठित केंद्रीय माल और सेवा कर नियम (जिसे इस अधिसूचना में इसके पश्चात् उक्तनियम कहा गया है) के नियम ८० द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारत के राजपत्र, अभावार्य, मार्ग II, खंड ३, उप-खंड (१) में सा.का.नि. १९८(अ), तारीख २३ मार्च, २०२० द्वारा प्रकाशित अधिसूचना सं. १५/२०२०-केंद्रीय कर, तारीख २३ मार्च, २०२० का अधिक्रमण करते हुए, उन बारों के सिवाय जिन्हें ऐसे अधिक्रमण से पहले किया गया है या करने का लोप किया गया है, परिपत्र की सिफारिशों पर, वित्तीय वर्ष २०१८-२०१९ के लिए उक्त अधिनियम की धारा ४४ के साथ पठित उक्त नियमों के नियम ८० के अधीन स्विटर्ड मान्यता विविधता को समायोजित पॉर्टल के माध्यम से इलेक्ट्रॉनिक रूप से प्रस्तुत करने की समय सीमा की ३० सितम्बर, २०२० तक बढ़ाते हैं।

[फ. सं. सीबीईसी-20/06/04/2020-जीएसटी]

प्रमोद कुमार, मिशेल्क

NOTIFICATION

New Delhi, the 5th May, 2020

No. 41/2020–Central Tax

G.S.R. 275(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]

PRAMOD KUMAR, Director

2. यह अधिसूचना 24 मार्च, 2020 में प्रभावी हुई समस्ती जानिए।

[फा. सं. मीटीई-20/06/04/2020–जीएसटी]

प्रमोद कुमार, निदेशक

टिप्पण: मूल अधिसूचना सं. 44/2019-केंद्रीय कर, तारीख 09 अक्टूबर, 2019, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. 767(अ), तारीख 09 अक्टूबर, 2019 द्वारा प्रकाशित की गई थी और प्रमुखतरी अधिसूचना सं. 25/2020-केंद्रीय कर, तारीख 23 मार्च, 2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. 208(अ), तारीख 23 मार्च, 2020 द्वारा प्रकाशित अधिसूचना द्वारा अनिम संबोधित की गई थी।
NOTIFICATION
New Delhi, the 5th May, 2020

No. 42/2020–Central Tax

G.S.R. 276(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, 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.44/2019 – Central Tax, dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 9th October, 2019, namely:

In the said notification, in the first paragraph, for the sixth proviso, the following provisos shall be substituted, namely:

“Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to December, 2019 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020 to March, 2020 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 20th May, 2020.”.

2. This notification shall be deemed to come into force with effect from the 24th Day of March, 2020

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

PRAMOD KUMAR, Director

Note: The principal notification number 44/2019–Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019 and was last amended by notification number 25/2020–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. 208(E), dated the 23rd March, 2020.