

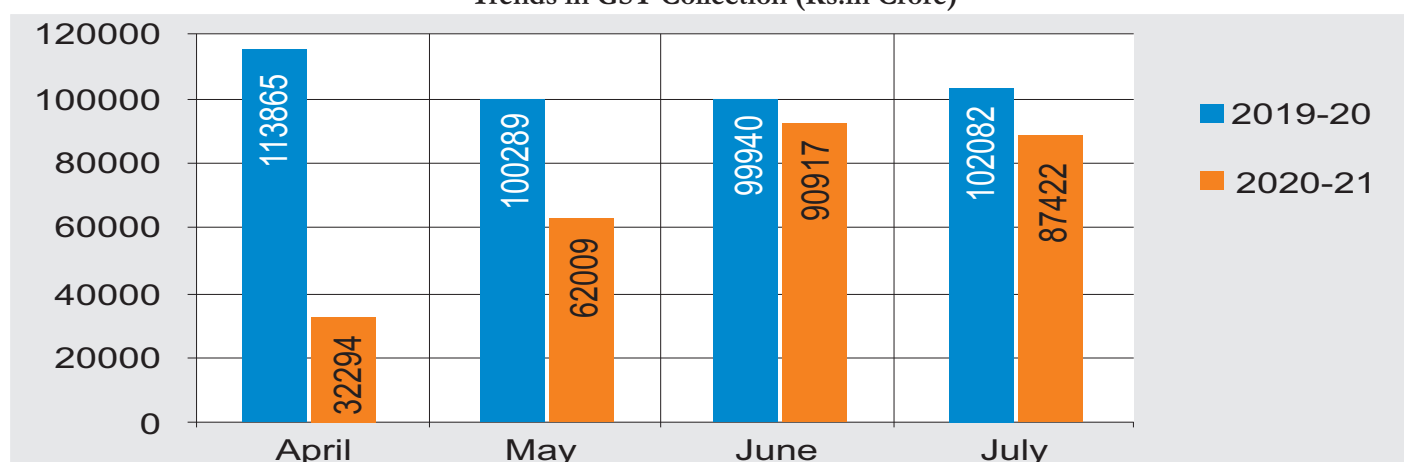
GST Revenue

In the month of July 2020, gross GST revenue was Rs. 87,422 crore, comprising CGST Rs. 16,147 crore, SGST Rs. 21,418 crore, IGST Rs. 42,592 crore and Cess of Rs. 7,265 crore. The total revenue after regular settlement in this month was Rs. 39,467 crore for Central Government and Rs. 40,256 for State Government.

The lower GST collection amounting to Rs.3,495 crore against last month is due to large number of taxpayers paid taxes pertaining to February, March and April 2020 on account of the relief provided due to COVID 19 pandemic. Further the taxpayers with turnover less than Rs. 5 crore are allowed to filing returns till September 2020.

The below chart shows trends in monthly gross GST revenues during the current year:

Trends in GST Collection (Rs.in Crore)



Source: PIB Press release, dated 01.08.2020

Statistics of Tax Revenue (Rs. In Crore)

Revenue	2017-18	2018-19	2019-20	2020-21 (Estimated)
GST	4,42,562	5,84,338	6,15,031	6,93,500
Corporation Tax	5,71,202	6,63,572	6,10,500	6,81,000
Income Tax	4,30,835	4,73,056	5,59,500	6,38,000
Customs	1,29,030	1,17,812	1,25,000	1,38,000
Central Excise	2,59,731	2,30,993	2,48,000	2,67,000
Service Tax	81,228	7,893	1,212	1,020
Gross Tax Revenue	19,14,588	20,77,664	21,59,243	24,18,520

Source: www.indiabudget.nic.in

Union Finance Minister's Desk

Strive to make GST Tax Administration simple ensuring EoDB: FM

On GST day, Hon'ble Finance Minister Smt. Nirmala Sitharaman said more effort are required to ease tax compliance and maintained that focus should be on Prime Minister's clarion call for AatmaNirbhar Bharat. In a message, the Minister highlighted that GST has come a long way in simplifying the GST Tax Administration based on feedback from stakeholders. However, more efforts are required to ease tax compliances. Key points of FM's message were:

- ◆ Focus on Hon'ble Prime Minister's clarion call for AatmaNirbhar Bharat.
- ◆ Strive to make the tax administration simple for taxpayers ensuring Ease of Doing Business (EoDB) in essence
- ◆ Foresee the issues faced by business community and proactively address them

She congratulated CBIC officers for the commendable job done by them during these testing times of COVID 19 and went beyond call of duty to help and handhold taxpayers. Also, appreciated the record amount of refund disbursed to ease cash flow of taxpayers during this period.

Source: PIB Press Release, dated 01.07.2020

Minister of State for Finance

Hon'ble Minister of State for Finance Shri Anurag Thakur in his message added that return filing process needs to be made easier and processing of return and allowing Input Tax Credit needs to be made faster. He appreciated the hardwork of officers during lockdown period and efficient use of IT platforms to process GST refunds through remote access, which in turn provided much liquidity to the taxpayers.

Source: PIB Press Release, dated 01.07.2020

Active Taxpayers as on 30th June, 2020: Summary

Category	Numbers
Normal Taxpayers	1,03,96,876
Composition Taxpayers	17,11,581
Input Service Distributor	7,387
Casual Taxpayers	45
Tax Collector at source	9,250
Tax Deductor at source	1,85,657
Total	1,23,11,104
Migrated out of Total	53,28,537
UIN Holders	2,264
Non Resident Taxpayers	3
OIDAR	305

Source: GST: 3 years of commitment, A Statistical Report published by GSTN on 10.07.2020

Contribution to GST from various Businesses (as on 1st July 2020)

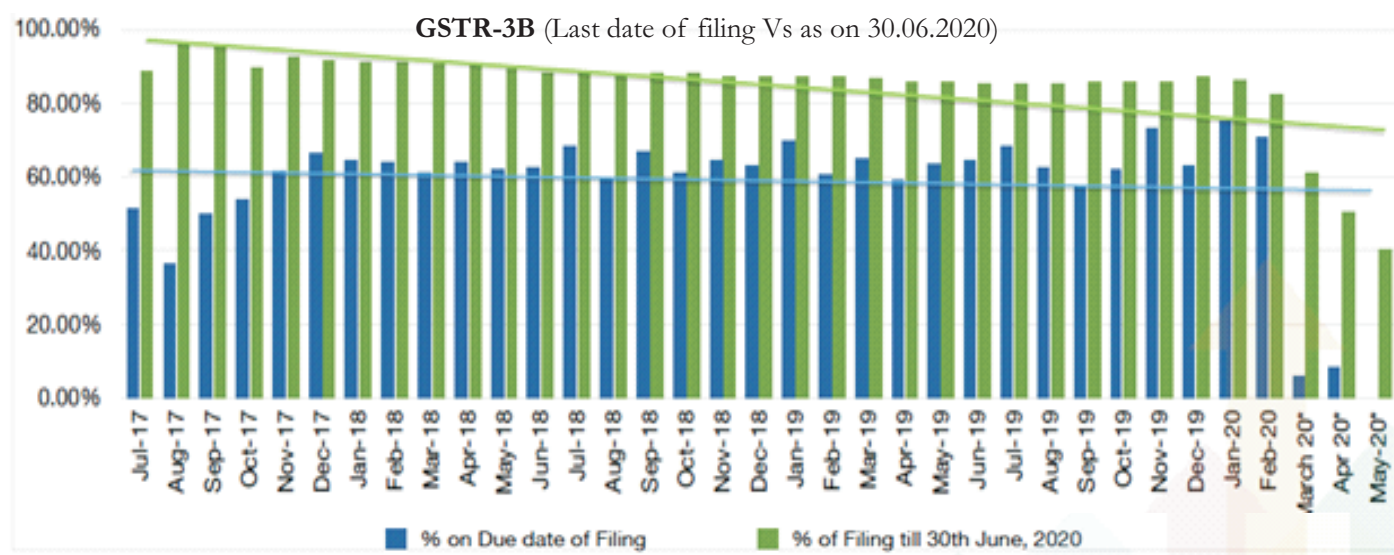
Business	No.of Taxpayers	% of total taxpayers	Contribution (Rs.in Crore)	% of total collection
Public Ltd Company	71,151	0.62%	8,35,298.12	35.29%
Private Ltd Company	6,75,875	5.87%	6,51,141.36	27.51%
Proprietorship	92,38,097	80.18%	3,15,948.41	13.35%
PSUs	2,613	0.02%	2,15,752.65	9.12%
Partnership	12,41,540	10.78%	1,74,031.78	7.35%
Others	27,146	0.24%	55,000.38	2.32%
Society/club/trust/AOP	1,08,689	0.94%	31,949.48	1.35%
Govt. Departments	6,635	0.06%	25,187.57	1.06%
Limited Liability Part.	65,211	0.57%	23,440.21	0.99%
Statutory body	997	0.01%	17,768.59	0.75%
Foreign Company	1,674	0.01%	10,058.53	0.43%
Hindu Undivided Family	76,603	0.66%	6,268.78	0.26%
Local Authority	5,682	0.05%	4,566.61	0.19%
Unlimited Company	91	0.00%	259.11	0.01%
Foreign Ltd Partn.	95	0.00%	15.28	0.00%
Any other body notified by committee	88	0.00%	7.39	0.00%
Grand Total	1,15,22,187	100.00%	23,66,694.24	100.00%

Note: Return period accounted up to March 2020. Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports).

The public Ltd Companies that accounts highest amount (0.62 per cent of the overall taxpayer base) contributed 35.29 per cent of the GST revenues. Proprietorships having 80.18 per cent taxpayer base, contributed 13.35 per cent of the revenue. Businesses with an annual turnover above Rs. 5 crore, comprising a taxpayer base of 7 per cent, contributed 80.7 per cent to overall GST revenue. While 22 per cent of the taxpayers recorded nil tax liability under GST. 28 per cent of the taxpayers having an annual turnover of up to Rs 20 lakh accounted for 1-2 per cent of the revenue.

Source: GST: 3 years of commitment, A Statistical Report published by GSTN on 10.07.2020

Return Filing Status



Note: Filing on due dates for the months of March & April 2020 is low on account of waiver of interest & late fees payment due to COVID-19 pandemic.

Source: GST: 3 years of commitment, A Statistical Report published by GSTN on 10.07.2020

Other Returns for FY 2020-21 as on 16.07.2020

Form	Particulars	Apr'20	May'20	Jun'20
GSTR 1	Eligibility	1,03,96,914	96,02,035	1,03,98,099
	Returns Filed	24,78,043	21,35,751	15,87,579
	Return Filing %	23.83%	22.24%	15.27%
GSTR 3B	Eligibility	1,04,14,263	1,03,42,810	1,03,98,099
	Returns Filed	71,69,266	58,30,428	15,92,033
	Return Filing %	68.84%	56.37%	15.31%
GSTR 5	Eligibility	22	17	13
	Returns Filed	9	5	0
	Return Filing %	40.91%	29.41%	0.00%
GSTR 5A	Eligibility	301	301	305
	Returns Filed	128	124	22
	Return Filing %	42.52%	41.20%	7.21%
GSTR 6	Eligibility	7,559	7,411	7,423
	Returns Filed	4,166	3,975	2,483
	Return Filing %	55.11%	53.64%	33.45%
GSTR 7	Eligibility	1,83,358	1,84,089	1,85,657
	Returns Filed	41,276	45,258	33,232
	Return Filing %	22.51%	24.58%	17.90%
GSTR 8	Eligibility	9,017	9,099	9,268
	Returns Filed	2,236	2,271	1,813
	Return Filing %	24.80%	24.96%	19.56%

Source: GSTN

Clarifications & Press Releases

Removal of Pendency of registration application filed during COVID period reg.

Subsection (10) of section 25 of the CGST Act, 2017 read with rule 9 of CGST Rules, 2017 provides for deemed approval of application or registration after a period of three working days. If the proper officer fails to take any action on the said application within the said period of three working days.

Strong apprehensions had been raised on possible mis-use of the deeming provisions during the COVID lock down period, where either the central/ state tax offices are closed or are functioning with skeletal staff. Since the lockdown applied across all establishment including those belonging to the Government (Central and state), during the lockdown period there being no 'working days', it had been decided that the deemed approval of application of registration would not be granted on the portal with effect from 25th March, 2020. Accordingly, deemed approvals had been held up. However, since the lockdown is over in most of the areas and office are open since 1st June, 2020 as informed in the video conference by Member GST on 26th June, 2020, deemed approvals have been granted for all those application pending as on 30.06.2020, which had not been processed till 15th July 2020.

It has been further decided that the application received thereafter which remain pending as on 28.07.2020 shall be deemed approved on 31.07.2020 and the 3 days deemed approval of application of registration would be resumed from 01st August, 2020.

Accordingly, it is requested that all the pending application of registration be disposed of, on or before 30th July, 2020 as a special drive. In this regard necessary administrative instructions may please be issued to all the proper officers under your jurisdiction to liquidate the pending applications before the deemed approval of registration gets resumed. You may also monitor them on a daily basis till 28.07.2020, so that the pendency is liquidated.

It is also noticed that during the lock down period also, a few, registration applications have been deemed approved on the portal because of technical glitches. GSTN has been requested to forward the list of such GSTIN's who got deemed approval during the lockdown to the jurisdictional officers. In such cases, where ever required, proper officers may get the physical verification of business premises done.

Source: CBEC-20/06/11/2020-GST, dated 17.07.2020

Hand sanitizers attract 18% GST

It is clarified that, 'hand sanitizers attract GST at the rate of 18%, which include sanitizers in the category of disinfectants like soaps, anti-bacterial liquids, Dettol, etc.

Source: PIB Press release dated 15.07.2020

Exchange of data between CBIC and CBDT

To facilitate better exchange of data on regular basis, a MoU has been signed between the CBDT and the CBIC on 21.07.2020. In addition to regular exchange of data, these two organisations will also exchange, on request and spontaneous basis, any information available in their respective databases, which may have utility for the other organisation. A 'Data Exchange Steering Group' has also been constituted for this initiative, which will meet periodically to review this process and take steps for further improvement.

Source: PIB Press release dated 21.07.2020

GST Portal updates

GST Interactive Technical Assistant (GITA)

GSTN launched its Chatbot named GITA, which loaded with pre-drafted responses to the queries asked by taxpayers on common topics, such as- Payment, E-way bill, Registration, Refunds and Returns etc. The Chatbot works on Artificial Intelligence (AI) based technology. The facility is available on ten languages other than English and Hindi on 24x7 basis.

Source: NACIN Weekly update, dated 25.07.2020

Annual Return by composition taxpayers in Form GSTR-4 is now available

The CBIC has enabled filing Form GSTR-4 Annual Return by Composition Taxpayers on GST Portal with effect from 01.04.2019.

Source: www.gst.gov.in

GST Registration: Interim measure for filing revocation of cancellation order in appeal channel

1. In case your application for revocation of cancellation of registration was rejected by the tax authorities before 12/6/2020 and you wish to avail benefit of RoD order 01/2020 dated 25.06.2020, as an interim measure, you can request the appellate authority or the higher authority to pass a simple offline order on it for restoration of the application.

2. Based on such order, your jurisdictional authority can restore the application for revocation of cancellation. You need to apply post login:- Registration- Restore Registration- Restore Revocation. You have to enter ARN of the order and would require to upload scanned copy of the order passed after clicking "Appeal in favour".

3. GSTN is working on to remove present restriction on reapplication of the revocation of cancellation application. After that filing of revocation of application would become one step process. It is expected to be available shortly. The above suggested solution is an interim measure.

Source: www.gst.gov.in

Notifications

Revised schema for e-invoice under GST

The Government has notified the revised Schema for implementing e-invoicing only for businesses with a turnover of above Rs 500 crore from 01/10/2020. In this regard, the Government amended the earlier Notification No.13/2020-Central Tax, dated 21.03.2020 under Rule 48(4) of the CGST Rules, 2017. The refined format of e-invoicing added 20 new fields and removing 13 fields. Certain fields have undergone changes in character length as well. Special Economic Zones (SEZ) units shall also be exempted from issuing e-invoices.

Source: Notification No.60/2020-CT and Notification No.61/2020-CT dated 30.07.2020

Due date for filing Annual Return for composition suppliers extended

Due date for filing Annual Return for composition suppliers on Form GSTR-4 for the financial year 2019-20 has been extended from July 15, 2020 to August 31, 2020.

Notification No. 59/2020-Central Tax, dated 13.07.2020

CBIC Seeks to make eighth amendment (2020) to CGST Rules

The CBIC amends rule 67A of the Central Goods and Services Tax Rules, 2017, relating to the manner of furnishing of return or details of outward supplies by short messaging service facility.

Notification No. 58/2020-Central Tax, dated 01.07.2020

Printed & Published by

GST COUNCIL SECRETARIAT

5th Floor, Tower-II, Jeevan Bharati Building, Connaught Place,
New Delhi 110 001, Ph: 011-23762656, www.gstcouncil.gov.in

DISCLAIMER: This newsletter is in-house efforts of the GST Council Secretariat. The contents of this newsletter do not represent the views of GST Council and are for reference purpose only.