

**No. Tax/4(53)/GST-NOTN/2016  
GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

Imphal, dated the 24<sup>th</sup> June, 2020

**Circular No. 08/2020 – GST**

To

The Additional Commissioner of Taxes/Joint Commissioner of Taxes (All)/Assistant Commissioners of Taxes (All)/Superintendent of Taxes (All)/ Inspector of Taxes (All)

**Subject: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - Reg.**

Circular No. 05/2020-GST, dated 21.05.2020 was issued by the Commissioner on the subject issue clarifying various issues relating to the measures announced by the Government providing relief to the taxpayers. The GST Council, in its 40<sup>th</sup> meeting held on 12.06.2020, recommended further relief to the taxpayers and accordingly, following notifications have been issued:

<b>S. No.</b>	<b>Notification No.</b>	<b>Remarks</b>
1.	Notification No.21/2020- State Tax, dated 25.06.2020.	Seeks to provide relief to taxpayers by reducing the rate of interest from 18% per annum to 9% per annum for specified period.
2.	Notification No.23/2020- State Tax, dated 25.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing <b>FORM GSTR-3B</b> for specified period.
3.	Notification No.21/2020- State Tax, dated 25.06.2020.	Seeks to provide relief to taxpayers by conditional waiver of late fee for delay in furnishing <b>FORM GSTR-1</b> for specified period.

2. The above referred notifications have amended the parent notifications through which the relief from interest for late payment of GST and late fee for delay in furnishing of **FORM GSTR-3B / FORM GSTR-1** was provided for the tax periods of February, March and April, 2020. Accordingly, the clarifications issued vide Circular No. 05/2020-GST, dated 21.05.2020 stand modified to the extent as detailed in the succeeding paragraphs to incorporate the decisions of the 40<sup>th</sup> meeting of the GST Council. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Commissioner, in exercise of its powers conferred under section 168 of the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the “Manipur GST Act”) Clarifies the issues detailed below:

**Manner of calculation of interest for taxpayers having aggregate turnover above Rs. 5 Cr.**

**3.1** Vide notification No.11/2020- State Tax, dated 06.04.2020, a conditional lower rate of interest was provided for various class of registered persons for the tax period of February, March and April, 2020. The same was clarified through Circular No. 05/2020-GST, dated 21.05.2020 (para 3, sl. No. 3, 4 and 5). It was clarified that in case the return for the said months are not furnished on or before the date mentioned in the notification No. 11/2020-State Tax, dated 06.04.2020, interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed.

**3.2** The Government, vide notification no 21/2020- State Tax, dated 25.06.2020 has removed the said condition. Accordingly, a lower rate of interest of NIL for first 15 days after the due date of filing return in **FORM GSTR-3B** and @ 9% thereafter till 25.06.2020 is notified. **After the specified date, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.**

**3.3** The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (due date of filing being **20.04.2020**) is as illustrated in the Table below:

**Table**

<b>Sl. No.</b>	<b>Date of filing GSTR-3B</b>	<b>No. of days of delay</b>	<b>Interest</b>
1	02.05.2020	12	Zero interest
2	20.05.2020	30	Zero interest for 15 days, thereafter interest rate @9% p.a. for 15 days
3	20.06.2020	61	Zero interest for 15 days, thereafter interest rate @9% p.a. for 46 days
4	25.06.2020	65	Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days
5	30.06.2020	71	<b>Zero interest for 15 days, thereafter interest rate @9% p.a. for 50 days and interest rate @18% p.a. for 6 days</b>

**Manner of calculation of interest for taxpayers having aggregate turnover below Rs. 5 Cr.**

**4.1** For the taxpayers having aggregate turnover below Rs. 5 Crore, notification No.11/2020- State Tax, dated 06.04.2020 provided a conditional NIL rate of interest for the tax period of February, March and April, 2020. The Government, vide notification no 22/2020- State Tax, dated 25.06.2020 provided the NIL rate of interest till specified dates in the said notification and 9% per annum thereafter till 30<sup>th</sup> September, 2020. Similar relaxation of reduced rate of interest has been provided for the tax period of May, June and July 2020 also for the said class of registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year. **The notification, thus, provides NIL rate of interest till specified dates and after the specified dates lower rate of 9% would apply till 30<sup>th</sup> September 2020. After 30<sup>th</sup> September, 2020, normal rate of interest i.e. 18% per annum shall be charged for any further period of delay in furnishing of the returns.**

**4.2** The calculation of interest in respect of this class of registered persons for delayed filing of return for the month of **March, 2020** (for registered persons for whom the due date of filing was **22.04.2020**) and **June, 2020** (for registered persons for whom the due date of filing is **22.07.2020**) is as illustrated in the Table below:

Table

S. No.	Tax period	Applicable rate of interest	Date of filing GSTR-3B	No. of days of delay	Interest
1	<b>March, 2020</b>	Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	22.06.2020	61	Zero interest
2			22.09.2020	153	Zero interest for 72 days, thereafter interest rate @9% p.a. for 81 days
4			22.10.2020	183	<b>Zero interest for 72 days, thereafter interest rate @9% p.a. for 89 days and interest rate @18% p.a. for 22 days</b>
4	<b>June, 2020</b>	Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	28.08.2020	37	Zero interest
5			28.09.2020	68	Zero interest for 63 days, thereafter interest rate @9% p.a. for 5 days
6			28.10.2020	98	<b>Zero interest for 63 days, thereafter interest rate @9% p.a. for 7 days and interest rate @18% p.a. for 28 days</b>

### **Manner of calculation of late fee**

**5.1** Vide notification No. 12/2020- State Tax, dated 06.04.2020, a conditional waiver of late fee was provided for the tax period of February, March and April, 2020, if the return in **FORM GSTR-3B** was filed by the date specified in the said notification. The same was clarified through Circular No. 05/2020-GST, dated 21.05.2020.

**5.2** The Government, vide notification No. 22/2020- State Tax, dated 25.06.2020 has provided the revised dates for conditional waiver of late fee for the months of February, March and April, 2020 and extended the same for the months of May, June and July, 2020 for the small taxpayers.

**5.3** It is clarified that the waiver of late fee is conditional to filing the return of the said tax period by the dates specified in the said notification. **In case the returns in FORM GSTR-3B for the said months are not furnished on or before the dates specified in the said notification, then late fee shall be payable from the due date of return, till the date on which the return is filed.**

**6.** The contents of the Circular 05/2020-GST, dated 21.05.2020 are modified to this extent.

**7.** Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Commissioner.



**(Charchit Gaur)**  
Commissioner of Taxes,  
Manipur