

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

Imphal, dated the 21st May, 2020

Circular No. 05/2020 – 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.

The spread of Novel Corona Virus (COVID-19) across many countries of the world, including India, has caused immense loss to the lives of people and resultantly impacted the trade and industry. In view of the emergent situation and challenges faced by taxpayers in meeting the compliance requirements under various provisions of the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the "Manipur GST Act"), Government has announced various relief measures relating to statutory and regulatory compliance matters across sectors.

2. Government has issued following notifications in order to provide relief to the taxpayers:

S. No.	Notification	Remarks
1.	Notification No.04/2020- State Tax (Rules), dated 06.04.2020	Amendment in the Manipur GST Rules so as to allow taxpayers opting for the Composition Scheme for the financial year 2020-21 to file their option in FORM CMP-02 till 30 th June, 2020 and to allow cumulative application of the condition in rule 36(4) for the months of February, 2020 to August, 2020 in the return for tax period of September, 2020.
2.	Notification No. 11/2020- State Tax, dated 06.04.2020	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 is notified for those registered persons having aggregate turnover above Rs. 5 Crore and NIL rate of interest is notified for those registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. This lower rate of interest shall be subject to condition that due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.
3.	Notification No. 12/2020- State Tax, dated 06.04.2020	Notification under section 128 of Manipur GST Act for waiver of late fee for delay in furnishing returns in FORM GSTR-3B for the tax periods of February, 2020 to April, 2020 provided the return in FORM GSTR-3B by the date as specified in the Notification.

4.	Notification No. 13/2020- State Tax, dated 06.04.2020	Notification under section 128 of Manipur GST Act for waiver of late fee for delay in furnishing the statement of outward supplies in FORM GSTR-1 for taxpayers for the tax periods March, 2020 to May, 2020 and for quarter ending 31 st March 2020 if the same are furnished on or before 30 th day of June, 2020.
5.	Notification No. 14/2020- State Tax, dated 06.04.2020	Extension of due date of furnishing statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter ending 31 st March, 2020 till the 7 th day of July, 2020 and filing FORM GSTR-4 for the financial year ending 31 st March, 2020 till the 15 th day of July, 2020.
6.	Notification No. 17/2020- State Tax, dated 20.05.2020	Notification under section 168A of Manipur GST Act for extending due date of compliance which falls during the period from the 20 th day of March, 2020 to the 29 th day of June, to 30 th day of June, 2020.

3. Various issues relating to above mentioned notifications have been examined. 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 GST Act hereby clarifies each of these issues as under:-

Sl. No.	Issue	Clarification
1.	What are the measures that have been specifically taken for taxpayers who have opted to pay tax under section 10 of the Manipur GST Act or those availing the option to pay tax under the notification No. 02/2019- State Tax (Rate), dated the 7 th March, 2019?	<p>1. The said class of taxpayers, as per the notification No. 14/2020- State Tax, dated 06.04.2020, have been allowed, to,-</p> <p>(i) furnish the statement of details of payment of self-assessed tax in FORM GST CMP-08 for the <u>quarter January to March, 2020</u> by 07.07.2020; and</p> <p>(ii) furnish the return in FORM GSTR-4 for the <u>financial year 2019-20</u> by 15.07.2020.</p> <p>2. In addition to the above, taxpayers opting for the composition scheme <u>for the financial year 2020-21</u>, have been allowed, as per the notification No. 04/2020- State Tax (Rules), dated 06.04.2020, to,-</p> <p>(i) file an intimation in FORM GST CMP-02 by 30.06.2020; and</p> <p>(ii) furnish the statement in FORM GST ITC-03 till 31.07.2020.</p>
2.	Whether due date of furnishing FORM GSTR-3B for the months of February, March and April, 2020 has been extended?	1. The due dates for furnishing FORM GSTR-3B for the months of February, March and April, 2020 <u>has not been extended</u> through any of the notifications referred in para 2 above.

		<p>2. However, as per notification No. 11/2020- State Tax, dated 06.04.2020, NIL rate of interest for first 15 days after the due date of filing return in FORM GSTR-3B and <u>reduced rate of interest@ 9% thereafter has been notified</u> for those registered persons whose aggregate turnover in the preceding financial year is above Rs. 5 Crore. For those registered persons having turnover up to Rs. 5 Crore in the preceding financial year, <u>NIL rate of interest has also been notified.</u></p> <p>3. Further, vide notification as per the notification No. 12/2020- State Tax, dated 06.04.2020, Government has waived the late fees for delay in furnishing the return in FORM GSTR-3B for the months of February, March and April, 2020.</p> <p>4. The lower rate of interest and waiver of late fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.</p>
3.	<p>What are the conditions attached for availing the reduced rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in the preceding financial year is above Rs. 5 Crore?</p>	<p>1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged; i.e. 20th day of the month succeeding such month. The rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months.</p> <p>2. The reduced rate of interest is subject to the condition that the registered person must furnish the returns in FORM GSTR-3B on or before 24th day of June, 2020.</p> <p>3. In case the returns in FORM GSTR-3B for the said months are not furnished on or before 24th day of June, 2020 then interest at 18% per annum shall be payable from the due date of return, till the date on which the return is filed. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>
4.	<p>How to calculate the interest for late payment of tax for the months of February, March and April, 2020 for a registered person whose aggregate turnover in</p>	<p>1. As explained above, the rate of interest has been notified as Nil for first 15 days from the due date, and 9 per cent per annum thereafter, for the said months. The same can be explained through an illustration.</p>

preceding financial year is above Rs. 5 Crore?

Illustration:- Calculation of interest for delayed filing of return for the month of **March, 2020** (due date of filing being **20.04.2020**) may be illustrated as per the below Table:

Sl. No.	Date of filing GSTR-3B	No. of days of delay	Whether condition for reduced interest is fulfilled?	Interest
1	02.05.2020	11	Yes	Zero interest
2	20.05.2020	30	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days
3	20.06.2020	61	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days
4	24.06.2020	65	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days
5	30.06.2020	71	NO	Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)

5. What are the conditions attached for availing the NIL

1. As clarified at sl.no. (2) above, the due date for furnishing the return remains unchanged. The rate

	<p>rate of interest for the months of February, March and April, 2020, for a registered person whose aggregate turnover in preceding financial year is up to Rs. 5 Crore?</p>	<p>of interest has been notified as Nil for the said months.</p> <p>2. The conditions for availing the NIL rate of interest is that the registered person must furnish the returns in FORM GSTR-3B on or before the date as mentioned in the notification No. 11/2020-State Tax, dated 06.04.2020.</p> <p>3. In case the return for the said months are not furnished on or before the date mentioned in the notification then interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed as explained in the illustration at sl.no (4) above, against entry 5. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.</p>
6.	<p>Whether the due date of furnishing the statement of outward supplies in FORM GSTR-1 under section 37 has been extended for the months of February, March and April 2020?</p>	<p>Under the provisions of section 128 of the Manipur GST Act, in terms of notification No. 13/2020- State Tax, dated 06.04.2020, late fee leviable under section 47 has been waived for delay in furnishing the statement of outward supplies in FORM GSTR-1 under Section 37, for the tax periods March, 2020, April 2020, May, 2020 and quarter ending 31st March 2020 if the same are furnished on or before the 30th day of June, 2020.</p>
7.	<p>Whether restriction under rule 36(4) of the Manipur GST Rules would apply during the lockdown period?</p>	<p>Vide notification No. 04/2020- State Tax (Rules), dated 06.04.2020, a proviso has been inserted in Manipur GST Rules 2017 to provide that the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the condition under rule 36(4).</p>
8.	<p>What will be the status of e-way bills which have expired during the lockdown period?</p>	<p>In terms of notification No. 17/2020- State Tax, dated 20.05.2020, Issued under the provisions of 168A of the Manipur GST Act, where the validity of an e-way bill generated under rule 138 of the</p>

		<p>Manipur GST Rules expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill has been extended till the 30th day of April, 2020.</p> <p>Provided that where an e-way bill has been generated under rule 138 of the Manipur 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</p>
9.	<p>What are the measures that have been specifically taken for taxpayers who are required to deduct tax at source under section 51, Input Service Distributors and Non-resident Taxable persons?</p>	<p>Under the provisions of section 168A of the Manipur GST Act, in terms of notification No. 17/2020- State Tax, dated 20.05.2020, the said class of taxpayers have been allowed to furnish the respective returns specified in sub-sections (3), (4) and (5) of section 39 of the said Act, for the months of March, 2020 to May, 2020 on or before the 30th day of June, 2020.</p>
10.	<p>What are the measures that have been specifically taken for taxpayers who are required to collect tax at source under section 52?</p>	<p>Under the provisions of section 168A of the Manipur GST Act, in terms of notification No. 17/2020- State Tax, dated 20.05.2020, the said class of taxpayers have been allowed to furnish the statement specified in section 52, for the months of March, 2020 to May, 2020 on or before the 30th day of June, 2020.</p>
11.	<p>The time limit for compliance of some of the provisions of the Manipur GST Act is falling during the lock-down period announced by the Government. What should the taxpayer do?</p>	<p>Vide notification No. 17/2020- State Tax, dated 20.05.2020, issued under the provisions of 168A of the Manipur GST Act, except for few provisions covered in exclusion clause, any time limit for completion or compliance of any action which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, has been extended to 30th day of June, 2020.</p>
12.	<p>An advance is received by a supplier for a Service contract which subsequently got cancelled. The supplier has issued the invoice before supply of service and paid the</p>	<p>In case GST is paid by the supplier on advances received for a future event which got cancelled subsequently <u>and for which invoice is issued before supply of service</u>, the supplier is required to issue a "credit note" in terms of section 34 of the Manipur GST Act. He shall declare the details of</p>

	<p>GST thereon. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?</p>	<p>such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the Manipur GST Act. There is no need to file a separate refund claim.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "Excess payment of tax, if any" through FORM GST RFD-01.</p>
13.	<p>An advance is received by a supplier for a Service contract which got cancelled subsequently. The supplier has issued receipt voucher and paid the GST on such advance received. Whether he can claim refund of tax paid on advance or he is required to adjust his tax liability in his returns?</p>	<p>In case GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which no invoice has been issued in terms of section 31 (2) of the Manipur GST Act, he is required to issue a "refund voucher" in terms of section 31 (3) (e) of the Manipur GST Act read with rule 51 of the Manipur GST Rules.</p> <p>The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category "Refund of excess payment of tax".</p>
14.	<p>Goods supplied by a supplier under cover of a tax invoice are returned by the recipient. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?</p>	<p>In such a case where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a "credit note" in terms of section 34 of the Manipur GST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the Manipur GST Act. There is no need to file a separate refund claim in such a case.</p> <p>However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under "Excess payment of tax, if any" through FORM GST RFD-01.</p>
15.	<p>Letter of Undertaking (LUT) furnished for the purposes of zero-rated supplies as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 read with rule 96A of the Manipur GST</p>	<p>Notification No. Tax/4(53)/GST-NOTN/2016/F, dated 04.10.2017, requires <u>LUT to be furnished for a financial year</u>. However, in terms of notification No. 17/2020 State Tax dated 20.05.2020, where the requirement under the GST Law for furnishing of any report, document,</p>

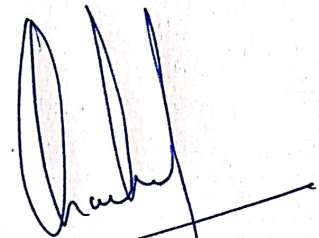
	<p>Rules has expired on 31.03.2020. Whether a registered person can still make a zero-rated supply on such LUT and claim refund accordingly or does he have to make such supplies on payment of IGST and claim refund of such IGST ?</p>	<p>return, statement or such other record falls during between the period from 20.03.2020 to 29.06.2020, has been extended till 30.06.2020.</p> <p>Therefore, in terms of Notification No. 17/2020 State Tax dated 20.05.2020, time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before 30.06.2020. Taxpayers may quote the reference No. of the LUT for the year 2019-20 in the relevant documents.</p>
16.	<p>While making the payment to recipient, amount equivalent to one per cent was deducted as per the provisions of section 51 of Manipur Goods and Services Tax Act, 2017 i.e. Tax Deducted at Source (TDS). Whether the date of deposit of such payment has also been extended vide notification No. 17/2020-State Tax dated 20.05.2020?</p>	<p>As per notification No. 17/2020-State Tax dated 20.05.2020, where the timeline for any compliance required as per sub-section (3) of section 39 and section 51 of the Manipur Goods and Services Tax Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for furnishing of return in FORM GSTR-7 along with deposit of tax deducted for the said period has also been extended till 30.06.2020 and no interest under section 50 shall be leviable if tax deducted is deposited by 30.06.2020.</p>
17.	<p>As per section 54 (1), a person is required to make an application before expiry of two years from the relevant date. If in a particular case, date for making an application for refund expires on 31.03.2020, can such person make an application for refund before 29.07.2020?</p>	<p>As per notification No. 17/2020-State Tax dated 20.05.2020, where the timeline for any compliance required as per sub-section (1) of section 54 of the Manipur Goods and Services Tax Act, 2017 falls during the period from 20.03.2020 to 29.06.2020, the same has been extended till 30.06.2020. Accordingly, the due date for filing an application for refund falling during the said period has also been extended till 30.06.2020.</p>
Issues related to Insolvency and Bankruptcy Code, 2016		
18.	<p>Notification No. 03/2020 – State Tax dated 23.03.2020, issued under section 148 of the Manipur GST Act provided that an IRP / CIRP is required to take a separate registration within 30 days of the issuance of the notification. It has been represented that the IRP/RP</p>	<p>Vide notification No. 16/2020- State Tax, dated 07.05.2020, the time limit required for obtaining registration by the IRP/RP in terms of special procedure prescribed vide notification No. 03/2020 – State Tax dated 23.03.2020 has been extended. Accordingly, IRP/RP shall now be required to obtain registration within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.</p>

	<p>are facing difficulty in obtaining registrations during the period of the lockdown and have requested to increase the time for obtaining registration from the present 30 days limit.</p>	
19.	<p>The notification No. 03/2020– State Tax dated 23.03.2020 specifies that the IRP/RP, in respect of a corporate debtor, has to take a new registration with effect from the date of appointment. Clarification has been sought whether IRP would be required to take a fresh registration even when they are complying with all the provisions of the GST Law under the registration of Corporate Debtor (earlier GSTIN) i.e. all the GSTR-3Bs have been filed by the Corporate debtor / IRP prior to the period of appointment of IRPs and they have not been defaulted in return filing.</p>	<p>i. The notification No. 03/2020– State Tax dated 23.03.2020 was issued to devise a special procedure to overcome the requirement of sequential filing of FORM GSTR-3B under GST and to align it with the provisions of the IBC Act, 2016. The said notification has been amended vide notification No. 16/2020- State Tax, dated 07.05.2020 so as to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP.</p> <p>ii. Accordingly, it is clarified that IRP/RP would <u>not be required to take a fresh registration</u> in those cases where statements in FORM GSTR-1 under section 37 and returns in FORM GSTR-3B under section 39 of the Manipur GST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).</p>
20.	<p>Another doubt has been raised that the present notification has used the terms IRP and RP interchangeably, and in cases where an appointed IRP is not ratified and a separate RP is appointed, whether the same new GSTIN shall be transferred from the IRP to RP, or both will need to take fresh registration.</p>	<p>i. In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the change in the GST system may be carried out by <u>an amendment in the registration form</u>. Changing the authorized signatory is a non- core amendment and does not require approval of tax officer. However, if the previous authorized signatory does not share the credentials with his successor, then the newly appointed person can get his details added through the Jurisdictional authority as Primary authorized signatory.</p> <p>ii. The new registration by IRP/RP shall be required only once, and in case of any change in IRP/RP after initial appointment under IBC, it</p>

		would be deemed to be change of authorized signatory and it would not be considered as a distinct person on every such change after initial appointment. Accordingly, it is clarified that such a change would need only change of authorized signatory which can be done by the authorized signatory of the Company who can add IRP /RP as new authorized signatory or failing that it can be added by the concerned jurisdictional officer on request by IRP/RP.
Other COVID-19 related representations.		
21.	As per notification no. 40/2017-State Tax (Rate) dated 23.10.2017, a registered supplier is allowed to supply the goods to a registered recipient (merchant exporter) at 0.1% provided, <i>inter-alia</i> , that the merchant exporter exports the goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier. Request has been made to clarify the provision vis-à-vis the exemption provided vide notification no. 17/2020-State Tax dated 20.05.2020.	<p>i. Vide notification No. 17/2020-State Tax dated 20.05.2020, time limit for compliance of any action by any person which falls during the period from 20.03.2020 to 29.06.2020 has been extended up to 30.06.2020, where completion or compliance of such action has not been made within such time.</p> <p>ii. Notification no. 40/2017-State Tax (Rate) dated 23.10.2017 was issued under powers conferred by section 11 of the Manipur GST Act, 2017. The exemption provided in notification No. 17/2020-State Tax dated 20.05.2020 is applicable for section 11 as well.</p> <p>iii. Accordingly, it is clarified that the said requirement of exporting the goods by the merchant exporter within 90 days from the date of issue of tax invoice by the registered supplier gets extended to 30th June, 2020, provided the completion of such 90 days period falls within 20.03.2020 to 29.06.2020.</p>
22.	Sub-rule (3) of that rule 45 of Manipur GST Rules requires furnishing of FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker during a quarter on or before the 25th day of the month succeeding that quarter. Accordingly, the due date of filing of FORM GST ITC-04 for the quarter ending March,	Time limit for compliance of any action by any person which falls during the period from 20.03.2020 to 29.06.2020 has been extended up to 30.06.2020 where completion or compliance of such action has not been made within such time. Accordingly, it is clarified that the due date of furnishing of FORM GST ITC-04 for the quarter ending March, 2020 stands extended up to 30.06.2020.

<p>2020 falls on 25.04.2020. Clarification has been sought as to whether the extension of time limit as provided in terms of notification No. 17/2020-State Tax dated 20.05.2020 also covers furnishing of FORM GST ITC-04 for quarter ending March, 2020</p>	
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4. 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