

TNC 2020 (12) 8

Title: Circular No.144/14/2020- GST

Date: 15-Dec-2020

CPAC:

Brief: Waiver from recording of UIN on the invoices for the months of April 2020 to March 2021

TNC 2020 (12) 7

Title:Notification No.95/2020-Central Tax

Date:30-Dec-2020

CPAC:

Brief:Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 28.02.2021.

TNC 2020 (12) 6

Title:Notification No.94/2020-Central Tax

Date:22-Dec-2020

CPAC:

Brief:Seeks to make the Fourteenth amendment (2020) to the CGST Rules, 2017.

TNC 2020 (12) 5

Title:Corrigendum-Central Tax

Date:22-Dec-2020

CPAC:

Brief:Corrigendum to Notification No.
94/2020-Central Tax

TNC 2020 (12) 4

Title:Notification No.93/2020-Central Tax

Date:22-Dec-2020

CPAC:

Brief:Seeks to waive late fee for FORM GSTR-4 filing in UT of Ladakh for Financial year 2019-20.

TNC 2020 (12) 3

Title:Notification No.92/2020-Central Tax

Date:22-Dec-2020

CPAC:

Brief:Seeks to bring into force Sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of Finance Act, 2020 (12 of 2020).

TNC 2020 (12) 2

Title:Notification No.91/2020-Central Tax

Date:14-Dec-2020

CPAC:

Brief:Seeks to extend the due dates for compliances and actions in respect of anti-profiteering measures under GST till 31.03.2021.

TNC 2020 (12) 1

Title:Notification No.90/2020-Central Tax

Date:01-Dec-2020

CPAC:

Brief:Seeks to make amendment to Notification
no. 12/2017- Central Tax dated 28.06.2017.

TNC 2020 (11) 12

Title: Circular No.143/13/2020- GST

Date: 10-Nov-2020

CPAC:

Brief: Provisions relating to Quarterly Return
Monthly Payment Scheme

TNC 2020 (11) 11

Title:Corrigendum-Central Tax

Date:13-Nov-2020

CPAC:

Brief:Corrigendum to Notification No.
86/2020-Central Tax

TNC 2020 (11) 10

Title:Corrigendum-Central Tax

Date:13-Nov-2020

CPAC:

Brief:Corrigendum to Notification No.
82/2020-Central Tax.

TNC 2020 (11) 9

Title:Notification No.89/2020-Central Tax

Date:29-Nov-2020

CPAC:

Brief:Seeks to waive penalty payable for noncompliance of the provisions of notification No.14/2020-Central Tax, dated the 21st March, 2020.

TNC 2020 (11) 8

Title:Notification No.88/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01st January 2021.

TNC 2020 (11) 7

Title:Notification No.87/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to extend the due date for furnishing of FORM ITC-04 for the period July- September 2020 till 30th November, 2020.

TNC 2020 (11) 6

Title:Notification No.86/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to rescind Notification
76/2020-Central tax dated 15.08.2020.

TNC 2020 (11) 5

Title:Notification No.85/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to notify special procedure for making payment of 35% as tax liability in first two month

TNC 2020 (11) 4

Title:Notification No.84/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to notify class of persons under proviso to section 39(1).

TNC 2020 (11) 3

Title:Notification No.83/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to extend the due date for FORM
GSTR-1.

TNC 2020 (11) 2

Title:Notification No.82/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to make the Thirteenth amendment (2020) to the CGST Rules, 2017.

TNC 2020 (11) 1

Title:Notification No.81/2020-Central Tax

Date:10-Nov-2020

CPAC:

Brief:Seeks to notify amendment carried out in sub-section (1), (2) and (7) of section 39 vide Finance (No.2) Act, 2019.

TNC 2020 (10) 12

Title: Circular No.142/12/2020- GST

Date: 09-Oct-2020

CPAC:

Brief: Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020

TNC 2020 (10) 11

Title:Notification No.05/2020-Integrated Tax
(Rate)

Date:16-Oct-2020

CPAC:

Brief:To amend notification No. 9/ 2017-Integrated Tax (Rate) so as to exempt satellite launch services provided by ISRO, Antrix Co. Ltd and NSIL as recommended by GST Council in its 42nd meeting held on 05.10.2020.

TNC 2020 (10) 10

Title:Notification No.06/2020-Integrated Tax

Date:16-Oct-2020

CPAC:

Brief:Seeks to notify the number of HSN digits required on tax invoice.

TNC 2020 (10) 9

Title:Notification No.05/2020 - Central Tax
(Rate)

Date:16-Oct-2020

CPAC:

Brief:To amend notification No. 12/ 2017-
Central Tax (Rate) so as to exempt satellite
launch services provided by ISRO, Antrix Co.
Ltd and NSIL as recommended by GST Council
in its 42nd meeting held on 05.10.2020.

TNC 2020 (10) 8

Title:Notification No.80/2020-Central Tax

Date:28-Oct-2020

CPAC:

Brief:Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due date of return under Section 44 till 31.12.2020.

TNC 2020 (10) 7

Title:Notification No.79/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to make the Twelfth amendment (2020) to the CGST Rules.2017.

TNC 2020 (10) 6

Title:Notification No.78/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to notify the number of HSN digits required on tax invoice.

TNC 2020 (10) 5

Title:Notification No.77/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.

TNC 2020 (10) 4

Title:Notification No.76/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for October, 2020 to March, 2021.

TNC 2020 (10) 3

Title:Notification No.75/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021.

TNC 2020 (10) 2

Title:Notification No.74/2020-Central Tax

Date:15-Oct-2020

CPAC:

Brief:Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.

TNC 2020 (10) 1

Title:Notification No.73/2020-Central Tax

Date:01-Oct-2020

CPAC:

Brief:Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period 01.10.2020 - 31.10.2020.

TNC 2020 (9) 11

Title:Notification No.72/2020-Central Tax

Date:30-Sep-2020

CPAC:

Brief:Seeks to make the Eleventh amendment (2020) to the CGST Rules.

TNC 2020 (9) 10

Title:Notification No.71/2020-Central Tax

Date:30-Sep-2020

CPAC:

Brief:Seeks to amend notification 14/2020-Central Tax to extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020.

TNC 2020 (9) 9

Title:Notification No.70/2020-Central Tax

Date:30-Sep-2020

CPAC:

Brief:Seeks to amend notification no.
13/2020-Central Tax dt. 21.03.2020.

TNC 2020 (9) 8

Title:Notification No.04/2020- Integrated Tax
(Rate)

Date:30-Sep-2020

CPAC:

Brief:Extension of IGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021.

TNC 2020 (9) 7

Title:Notification No.69/2020-Central Tax

Date:30-Sep-2020

CPAC:

Brief:Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due date of return under Section 44 till 31.10.2020.

TNC 2020 (9) 6

Title:Notification No.68/2020-Central Tax

Date:21-Sep-2020

CPAC:

Brief:Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020.

TNC 2020 (9) 5

Title:Corrigendum-Central Tax

Date:22-Sep-2020

CPAC:

Brief:Corrigendum to Notification No.
68/2020-Central Tax

TNC 2020 (9) 4

Title:Notification No.67/2020-Central Tax

Date:21-Sep-2020

CPAC:

Brief:Seeks to grant waiver/ reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19, subject to the condition that the returns are filled between 22.09.2020 to 31.10.2020.

TNC 2020 (9) 3

Title:Corrigendum-Central Tax

Date:22-Sep-2020

CPAC:

Brief:Corrigendum to Notification No.
67/2020-Central Tax

TNC 2020 (9) 2

Title:Notification No.66/2020-Central Tax

Date:21-Sep-2020

CPAC:

Brief:Seeks to give one time extension for the time limit provided under Section 31(7) of the CGST Act 2017 till 31.10.2020.

TNC 2020 (9) 1

Title:Notification No.65/2020-Central Tax

Date:01-Sep-2020

CPAC:

Brief:Seeks to amend notification no. 35/2020-Central Tax dt. 03.04.2020 to extend due date of compliance under Section 171 which falls during the period from "20.03.2020 to 29.11.2020" till 30.11.2020.

TNC 2020 (8) 3

Title:Notification No.64/2020-Central Tax

Date:31-Aug-2020

CPAC:

Brief:Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020 to 31.10.2020.

TNC 2020 (8) 2

Title:Notification No.63/2020-Central Tax

Date:25-Aug-2020

CPAC:

Brief:Seeks to notify the provisions of section 100 of the Finance (No. 2) Act, 2019 to amend section 50 of the CGST Act, 2017 w.e.f. 01.09.2020.

TNC 2020 (8) 1

Title:Notification No.62/2020-Central Tax

Date:20-Aug-2020

CPAC:

Brief:Seeks to make Tenth amendment (2020) to
CGST Rules.

TNC 2020 (7) 4

Title:Notification No.61/2020-Central Tax

Date:30-Jul-2020

CPAC:

Brief:Seeks to amend Notification no. 13/2020-Central Tax in order to amend the class of registered persons for the purpose of e-invoice.

TNC 2020 (7) 3

Title:Notification No.60/2020-Central Tax

Date:30-Jul-2020

CPAC:

Brief:Seeks to make Ninth amendment (2020) to
CGST Rules.

TNC 2020 (7) 2

Title:Notification No.59/2020-Central Tax

Date:13-Jul-2020

CPAC:

Brief:Seeks to extend the due date for filing FORM GSTR-4 for the financial year 2019-2020.

TNC 2020 (7) 1

Title:Notification No.58/2020-Central Tax

Date:01-Jul-2020

CPAC:

Brief:Seeks to make eighth amendment (2020)
to CGST Rules.

TNC 2020 (6) 23

Title:Notification No.57/2020-Central Tax

Date:30-Jun-2020

CPAC:

Brief:Seeks to amend notification no. 52/2020-Central Tax in order to provide conditional waiver of late fees for the period from July, 2017 to July, 2020.

TNC 2020 (6) 22

Title:Notification No.56/2020-Central Tax

Date:27-Jun-2020

CPAC:

Brief:Seeks to amend notification no. 46/2020-Central Tax in order to further extend period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases upto fifteen days thereafter.

TNC 2020 (6) 21

Title:Notification No.55/2020-Central Tax

Date:27-Jun-2020

CPAC:

Brief:Seeks to amend notification no. 35/2020-Central Tax in order to extend due date of compliance which falls during the period from "20.03.2020 to 30.08.2020" till 31.08.2020.

TNC 2020 (6) 20

Title:Notification No.54/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore.

TNC 2020 (6) 19

Title:Notification No.53/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers.

TNC 2020 (6) 18

Title:Corrigendum -Central Tax

Date:25-Jun-2020

CPAC:

Brief:Corrigendum to Notification No.
53/2020-Central Tax.

TNC 2020 (6) 17

Title:Order No. 01/2020-Central Tax

Date:25-Jun-2020

CPAC:

Brief:Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.

TNC 2020 (6) 16

Title:Instruction No. 3/2/2020-GST

Date:24-Jun-2020

CPAC:

Brief:Payment of GST by real estate promoter/developer supplying construction of residential apartment etc,on the shortfall value of inward supplies from registered supplier at the end of the financial year–reg.

TNC 2020 (6) 15

Title: Circular No.141/11/2020 - GST

Date: 24-Jun-2020

CPAC:

Brief: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19

TNC 2020 (6) 14

Title: Circular No.140/10/2020 - GST

Date: 10-Jun-2020

CPAC:

Brief: Clarification in respect of levy of GST on
Director's Remuneration.

TNC 2020 (6) 13

Title: Circular No.139/9/2020 - GST

Date: 10-Jun-2020

CPAC:

Brief: Clarification on Refund Related Issues.

TNC 2020 (6) 12

Title:Notification No.05/2020-Integrated Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.

TNC 2020 (6) 11

Title:Notification No.04/2020-Integrated Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to bring into force Section 134 of Finance Act, 2020 in order to bring amendment to Section 25 of IGST Act w.e.f. 30.06.2020.

TNC 2020 (6) 10

Title:Corrigendum -Central Tax

Date:25-Jun-2020

CPAC:

Brief:Corrigendum to Notification No.
50/2020-Central Tax.

TNC 2020 (6) 9

Title:Notification No.52/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to provide one time amnesty by lowering/waiving of late fees for non furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020.

TNC 2020 (6) 8

Title:Notification No.51/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.

TNC 2020 (6) 7

Title:Notification No.50/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to make seventh amendment (2020)
to CGST Rules.

TNC 2020 (6) 6

Title:Notification No.49/2020-Central Tax

Date:24-Jun-2020

CPAC:

Brief:Seeks to bring into force Sections 118, 125, 129 & 130 of Finance Act, 2020 in order to bring amendment to Sections 2, 109, 168 & 172 of CGST Act w.e.f. 30.06.2020.

TNC 2020 (6) 5

Title:Notification No.48/2020-Central Tax

Date:19-Jun-2020

CPAC:

Brief:seeks to make sixth amendment (2020) to
CGST Rules.

TNC 2020 (6) 4

Title:Notification No.47/2020-Central Tax

Date:09-Jun-2020

CPAC:

Brief:Seeks to amend Notification No. 40/2020-Central Tax dated 05.05.2020 in respect of extension of validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20th day of March 2020) till the 30th day of June.

TNC 2020 (6) 3

Title:Notification No.46/2020-Central Tax

Date:09-Jun-2020

CPAC:

Brief:Seeks to extend period to pass order under
Section 54(7) of CGST Act.

TNC 2020 (6) 2

Title:Notification No.45/2020-Central Tax

Date:09-Jun-2020

CPAC:

Brief:Seeks to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli.

TNC 2020 (6) 1

Title:Notification No.44/2020-Central Tax

Date:08-Jun-2020

CPAC:

Brief:Seeks to give effect to the provisions of Rule 67A for furnishing a nil return in FORM GSTR-3B by SMS.

TNC 2020 (5) 7

Title: Circular No.138/8/2020 - GST

Date: 6-May-2020

CPAC:

Brief: Seeks to clarify 'issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws'.

TNC 2020 (5) 6

Title:Notification No.43/2020-Central Tax

Date:16-May-2020

CPAC:

Brief:Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017.

TNC 2020 (5) 5

Title:Notification No.42/2020-Central Tax

Date:05-May-2020

CPAC:

Brief:Seeks to extend the due date for furnishing FORM GSTR-3B, Jan-March, 2020 returns for the taxpayers registered in Ladakh.

TNC 2020 (5) 4

Title:Notification No.41/2020-Central Tax

Date:05-May-2020

CPAC:

Brief:Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020.

TNC 2020 (5) 3

Title:Notification No.40/2020-Central Tax

Date:05-May-2020

CPAC:

Brief:Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020.

TNC 2020 (5) 2

Title:Notification No.39/2020-Central Tax

Date:05-May-2020

CPAC:

Brief:Seeks to make amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016.

TNC 2020 (5) 1

Title:Notification No.38/2020-Central Tax

Date:05-May-2020

CPAC:

Brief:Seeks to make fifth amendment (2020) to
CGST Rules.

TNC 2020 (4) 12

Title:Instruction No.2/1/2020-GST

Date:09-Apr-2020

CPAC:

Brief:Implementation of decision to expedite pending refund claims

TNC 2020 (4) 11

Title: Circular No.137/7/2020 - GST

Date: 13-Apr-2020

CPAC:

Brief: Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued - Reg

TNC 2020 (4) 10

Title: Circular No.136/6/2020 - GST

Date: 03-Apr-2020

CPAC:

Brief: Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel CoronaVirus (COVID-19) - Reg

TNC 2020 (4) 9

Title:Notification No.3/2020-Integrated Tax

Date: 08-Apr-2020

CPAC:

Brief:Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.

TNC 2020 (4) 8

Title:Notification No.37/2020-Central Tax

Date: 28-Apr-2020

CPAC:

Brief:Seeks to give effect to the provisions of rule 87(13) and FORM GST PMT-09 of the CGST Rules, 2017.

TNC 2020 (4) 7

Title:Notification No.36/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.

TNC 2020 (4) 6

Title:Notification No.35/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.

TNC 2020 (4) 5

Title:Notification No.34/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.

TNC 2020 (4) 4

Title:Notification No.33/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.

TNC 2020 (4) 3

Title:Notification No.32/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.

TNC 2020 (4) 2

Title:Notification No.31/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.

TNC 2020 (4) 1

Title:Notification No.30/2020-Central Tax

Date: 03-Apr-2020

CPAC:

Brief:Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).

TNC 2020 (3) 31

Title: Circular No.135/5/2020 - GST

Date: 23-Mar-2020

CPAC:

Brief: Circular on Clarification on refund related issues

TNC 2020 (3) 30

Title: Circular No.134/4/2020 - GST

Date: 23-Mar-2020

CPAC:

Brief: Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016

TNC 2020 (3) 29

Title: Circular No.133/3/2020 - GST

Date: 23-Mar-2020

CPAC:

Brief: Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules

TNC 2020 (3) 28

Title: Circular No.132/2/2020 - GST

Date: 18-Mar-2020

CPAC:

Brief: To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal

TNC 2020 (3) 27

Title:Notification No.02/2020-Intergrated Tax (Rate)

Date: 26-Mar-2020

CPAC:

Brief:Seeks to amend Notification No. 8/2017-Integrated Tax (Rate) dt. 28.06.2017 reducing IGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC.

TNC 2020 (3) 26

Title:Notification No.03/2020-Intergrated Tax
(Rate)

Date: 25-Mar-2020

CPAC:

Brief:Seeks to amend notification No.
1/2017-Union Territory Tax (Rate) to prescribe
change in UTGST rate of goods

TNC 2020 (3) 25

Title:Notification No.02/2020- Integrated Tax

Date: 26-Mar-2020

CPAC:

Brief:Seeks to amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services to the location of the recipient.

TNC 2020 (3) 24

Title:Notification No.02/2020-Central Tax
(Rate)

Date: 26-Mar-2020

CPAC:

Brief:Seeks to amend Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC

TNC 2020 (3) 23

Title:Notification No.03/2020-Central Tax
(Rate)

Date: 25-Mar-2020

CPAC:

Brief:Seeks to amend notification No.
1/2017-Central Tax (Rate) to prescribe change in
CGST rate of goods.

TNC 2020 (3) 22

Title:Notification No.29/2020-Central Tax

Date:23-Mar-2020

CPAC:

Brief:Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for April, 2020 to September, 2020

TNC 2020 (3) 21

Title:Notification No.28/2020-Central Tax

Date:23-Mar-2020

CPAC:

Brief:Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020.

TNC 2020 (3) 20

Title:Notification No.27/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.

TNC 2020 (3) 19

Title:Notification No.26/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July, 2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020.

TNC 2020 (3) 18

Title:Notification No.25/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019, November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.

TNC 2020 (3) 17

Title:Notification No.24/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March, 2020.

TNC 2020 (3) 16

Title:Notification No.23/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020.

TNC 2020 (3) 15

Title:Notification No.22/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.

TNC 2020 (3) 14

Title:Notification No.21/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020

TNC 2020 (3) 13

Title:Notification No.20/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October, 2019 and November, 2019 to February, 2020.

TNC 2020 (3) 12

Title:Notification No.19/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.

TNC 2020 (3) 11

Title:Notification No.18/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to notify the date from which an individual shall undergo authentication of Aadhaar number in order to be eligible for registration.

TNC 2020 (3) 10

Title:Notification No.17/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to specify the class of persons who shall be exempted from aadhar authentication.

TNC 2020 (3) 9

Title: Notification No.16/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief: Seeks to make third amendment (2020) to CGST Rules.

TNC 2020 (3) 8

Title:Notification No.15/2020-Central Tax

Date: 23-Mar-2020

CPAC:

Brief:Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.

TNC 2020 (3) 7

Title:Notification No.14/2020-Central Tax

Date: 21-Mar-2020

CPAC:

Brief:Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020.

TNC 2020 (3) 6

Title:Notification No.13/2020-Central Tax

Date: 21-Mar-2020

CPAC:

Brief:Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020

TNC 2020 (3) 5

Title:Notification No.12/2020-Central Tax

Date: 21-Mar-2020

CPAC:

Brief:Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate).

TNC 2020 (3) 4

Title:Notification No.11/2020-Central Tax

Date: 21-Mar-2020

CPAC:

Brief:Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016.

TNC 2020 (3) 3

Title:Notification No.10/2020-Central Tax

Date: 21-Mar-2020

CPAC:

Brief:Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs.

TNC 2020 (3) 2

Title:Notification No.09/2020-Central Tax

Date: 16-Mar-2020

CPAC:

Brief:Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C.

TNC 2020 (3) 1

Title: Notification No.08/2020-Central Tax

Date: 02-Mar-2020

CPAC:

Brief: seeks to "Amend the CGST Rules, 2017 to prescribe the value of Lottery".

TNC 2020 (2) 5

Title:Corrigendum-Central Tax

Date:04-Feb-2020

CPAC:

Brief:Corrigendum to Notification No.
06/2020-Central Tax.

TNC 2020 (2) 4

Title:Notification No.01/2020-Integrated Tax
(Rate)

Date:21-Feb-2020

CPAC:

Brief: Seeks to amend notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.

TNC 2020 (2) 3

Title: Notification No.01/2020 - Central Tax
(Rate)

Date: 21-Feb-2020

CPAC:

Brief: Seeks to amend notification No. 1/2017-
Central Tax (Rate) dated 28.06.2017 so as to
notify rate of GST on supply of lottery.

TNC 2020 (2) 2

Title: Notification No.07/2020-Central Tax

Date: 03-Feb-2020

CPAC:

Brief: Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner.

TNC 2020 (2) 1

Title: Notification No.06/2020-Central Tax

Date: 03-Feb-2020

CPAC:

Brief:Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018.

TNC 2020 (1) 7

Title: Circular No.131/1/2020-GST

Date: 23-Jan-2020

CPAC:

Brief: Standard Operating Procedure (SOP) to be followed by exporters

TNC 2020 (1) 6

Title: Notification No.01/2020-Integrated Tax

Date: 01-Jan-2020

CPAC:

Brief:Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017

TNC 2020 (1) 5

Title:Notification No.05/2020-Central Tax

Date:13-Jan-2020

CPAC:

Brief:Seeks to appoint Revisional Authority under CGST Act, 2017.

TNC 2020 (1) 4

Title:Notification No.04/2020-Central Tax

Date:10-Jan-2020

CPAC:

Brief:Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020.

TNC 2020 (1) 3

Title:Notification No.03/2020-Central Tax

Date:01-Jan-2020

CPAC:

Brief:Seeks to amend the notification No. 62/2019-CT dt. 26.11.2019 to amend the transition plan for the UTs of J&K and Ladakh.

TNC 2020 (1) 2

Title:Notification No.02/2020-Central Tax

Date:01-Jan-2020

CPAC:

Brief:Seeks to make amendment (2020) to
CGST Rules.

TNC 2020 (1) 1

Title:Notification No.01/2020-Central Tax

Date:01-Jan-2020

CPAC:

Brief:Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017.