

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN**  
**DISPUR, GUWAHATI-6**

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**CIRCULAR NO. 95/2020-GST**

Dated Dispur the 9th November, 2020.

**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.**

**No. CT/GST-15/2017/389.**— Circular No. 89/2020-GST, dated 21.04.2020 was issued by the Commissioner of State tax 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 40th meeting held on 12.06.2020, recommended further relief to the taxpayers and accordingly, following notifications have been issued:

Sl. No.	Notification No.	Remarks
1.	FTX.56/2017/Pt-I/445 dtd. 19.08.2020	Seeks to provide relief to taxpayers by reducing the rate of interest from 18% per annum to 9% per annum for specified period.
2.	FTX.56/2017/Pt-I/447 dtd. 19.08.2020	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.	FTX.56/2017/Pt-I/447 dtd. 19.08.2020	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. 89/2020-GST, dated 21.04.2020, stand modified to the extent as detailed in the succeeding paragraphs to incorporate the decisions of the 40th 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 of State tax, in exercise of its powers conferred under section 168 of the Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the “Assam 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. FTX.56//2017/Pt-II/560 dated 22.05.2020, 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. 89/2020-GST, dated 21.04.2020 (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. FTX.56//2017/Pt-II/560 dated 22.05.2020, 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. FTX.56/2017/Pt-I/445 dated 19.08.2020 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 24.06.2020 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**

Sl. No.	Date of filing GSTR-3B	No. of days of delay	Interest
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	24.06.2020	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.**

For the taxpayers having aggregate turnover below Rs. 5 Crore, notification No. FTX.56//2017/Pt-II/560 dated 22.05.2020 provided a conditional NIL rate of interest for the tax period of February, March and April, 2020. The Government, *vide* notification no FTX.56/2017/Pt-I/447 dated 19.08.2020 provided the NIL rate of interest till specified dates in the said notification and 9% per annum thereafter till 30th 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 30th September 2020. After 30th 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.

- 4.1 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 3rd day of July, 2020, and 9 per cent thereafter till the 30th 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			28.08.2020	37	Zero interest
5	<b>June, 2020</b>	Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	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. FTX.56//2017/Pt-II/562 dated 22.05.2020, 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. 89/2020-GST, dated 21.04.2020.

- 52 The Government, vide notification No. FTX.56/2017/Pt-I/447 dated 19.08.2020 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.
- 53 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 No. 89/2020-GST, dated 21.04.2020 are modified to this extent.
- 7 This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
- 8 Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
- 9 This Circular shall be deemed to have been issued on 24th June, 2020.


Sd/- Anurag Goel,  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/389-A

Dated Dispur the 9th November, 2020.

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
3. The Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All)/ Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
4. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati