
EXTENSION OF RELIEFS UNDER INDIRECT TAX PROVIDED DURING THE PANDEMIC COVID-19

Background:

In view of the pandemic COVID-19 and resultant difficulties, the Government continues to provide relief to registered taxpayers.

Earlier, the Central Board of Indirect Taxes and Customs (the '**Board**') had announced certain reliefs in measures relating to statutory and compliance matters under Indirect Taxes.

Overview of Amendments:

In furtherance of the earlier reliefs, the Board has issued notifications providing for extension of reliefs/benefits to registered taxpayers. The same are detailed as under:

1. Extension of validity of E-way Bills:

The Board vide Notification No. 47/2020-Central Tax dt. 09.06.2020, has sought to extend validity of e-way bills issued on or before 24.03.2020 and whose validity expired on or after 20.03.2020 to 30.06.2020.

2. Extension of time limit for issuing Refund Order:

The Board vide Notification No. 46/2020-Central Tax dt. 09.06.2020 extended the time limit for issuance of refund order under Section 54 of the Central Goods and Services Tax Act, 2017. The notification applies to such cases where notice has been issued for rejection of refund claim and the time limit for issuing final refund order is during the period 20.03.2020 to 29.06.2020.

In terms of the Notification, a refund order may be issued within 15 days after receipt of reply to notice from registered person or 30.06.2020, whichever is later.

VA Comments:

The aforesaid extensions provide registered taxpayers some ease of GST compliance during the pandemic.

For any further information/ clarification, please feel free to write to:

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