

## **Forum submitted GST endorsement related issues with the GST council secretariate**

On August 5 forum discussed select issues around challenges/ issues being faced in obtaining endorsements for the purpose of GST refunds with the GST council secretariat. Further to the discussion we submitted a detailed note highlighting the need to bring our urgent clarifications in light of August 30 deadline.

## **Forum to engage with GST council secretariat on GST return related issues**

In continuation to our advocacy efforts with GST council forum will be engaging with GST council secretariat soon on GST return related issues.

## **Forum submitted suggestions for review of existing Customs Notifications with Ministry of Finance**

Further to the announcement made by the Hon'ble Finance Minister in Budget 2020, Ministry of Finance is looking to review the existing Customs exemption notifications with an objective of making suitable amendments in the notifications which may have outlived their utility or have become outdated. Basis the feedback received from our members Forum submitted detailed suggestions with CBIC, Ministry of Finance. We also encourage you to submit your suggestions [here](#).

## **CBDT amends the E-assessment Scheme, 2019 to implement the Faceless Assessment Scheme**

On 13 August 2020, the PM launched 'Transparent Taxation' platform encompassing faceless assessments, faceless appeals, etc. The PM stated that the faceless assessments/appeals will have technology driven interface (e.g. in case of scrutiny assessments, there will be random selection of cases and selection will not be limited to jurisdictional Assessing Officer). The facility of faceless appeal will be available for citizens across the country with effect from 25 September 2020. Subsequent to this announcement, CBDT issued various Orders/Notifications to further implement the Faceless Assessment Scheme. In particular, to pass all assessment orders by National e-Assessment Centre, centralisation of powers to carry out survey proceedings in the hands of the specified tax authority, re-constituting e-assessment centres and jurisdiction of Income-tax authorities, etc.

## **GST E-invoicing update**

The Government of India has notified the updated version of e-invoice schema/format (Version 1.1) vide Notification No. 60/2020 – Central Tax dated 30th July 2020. The date

for implementation of E-invoicing remains 1st October 2020, however vide Notification No. 61/2020–Central Tax dated 30th July 2020 the turnover limit for the e-invoicing to become mandatory has been increased from Rs 100 crore to Rs 500 crore. Further, the exemption from issuance of e-invoice has also been extended to Special Economic Zone Unit (SEZ Unit). Accordingly, e-invoice is now mandatory w.e.f. 01.10.2020 for all tax payers (other than Insurer, Banking Company, Financial Institution including NBFC, GTA, supplier of passenger transportation service, multiplex screens and SEZ Unit) having turnover in a financial year exceeding Rs 500 crore. Revised scheme is available [here](#). Procedure and FAQs on QR code are available [here](#) and [here](#). A **webinar was jointly conducted by GSTN and NIC to explain these provisions**. The Link to the recorded session is available [here](#).

### **Forum to initiate discussion with CBDT on Tax incidence relating to COVID linked Global mobility issues**

As the world deals with disruption caused by the Pandemic and adopt measures to return to normalcy, containment measures ranging from lockdowns to ban on international travel may have resulted in employees of MNCs/U.S based entities to be stranded in non-home office locations/India. Recent announcement by the U.S to suspend H1B and other visas, are seen as an effort to augment employment in the U.S and may have also caused such visa holders to continue working from India for longer than planned/permissible. These can lead to concerns from a tax standpoint, such as creation of a taxable presence of the employer in India due to extended periods of stay by their employees, impact on employees taxation in India due to applicability of domestic residency rules as well as social security implications etc. Immigrations matters in such cases also add to the complications. While the OECD has expressed its views to address potential tax implications arising due to COVID, the Indian Revenue has limited its guidance to tax residency rules for such individuals which currently is applicable for year ended 31 March 2020. With this backdrop, we wanted to understand if:

- a. You have come across situations of employees of U.S based entities working from India due to international travel ban?
- b. In view of U.S visa restrictions, are you confronting the issue of H1B visa holders, who had visited India, and may continue to work for their U.S based employer for an extended period of time?
- c. If yes, have you evaluated the related tax, social security and other related implications and the impact of the current OECD and Indian revenue guidance?

For further details please reach us [here](#)