

Forum submits industry feedback on recently issued clarification w.r.t Dynamic QR code applicability on B2C invoices under GST

Last week CBIC had issued clarifications in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification No. 14/2020- C.T. dated March 21, 2020. Please refer to clarifications [here](#). On the basis of feedback received from our members, USISPF has submitted a detailed note highlighting the need for additional clarifications.

CBIC notifies GSTR-9/9C due-date extension for FY20 – first home page then GST policy updates

Last week forum had requested CBIC to extend the due date for filing GSTR-9 and GSTR-9C on grounds of business situations due to COVID 19. Further to the industry request, CBIC has now extended the due date for filing GSTR-9 and GSTR-9C for the Financial Year 2019-2020 to March 31, 2021. Please refer to the notification [here](#).

CBDT issues clarification on scope of "penalties" in Faceless Penalty Scheme

Central Board of Direct Taxes has clarified on the scope of 'penalties' of Faceless Penalty Scheme, 2021 with immediate effect. The said notification excludes penalty imposed by: (i) Investigation Wing, (ii) Directorate of Income-tax (Intelligence & Criminal Investigation), (iii) Erstwhile Director General (Risk Assessment), (iv) Prescribed authorities for specified penalties. Please access the CBDT order [here](#).

CBDT further extends Direct Tax Vivad se Vishwas scheme deadline

The Central Board of Direct Taxes extends the date of filing declaration under Direct Tax Vivad se Vishwas Act, 2020 (VsV) to March 31, 2021 and extends the dates of making payment under the third and fourth columns of table under Sec. 3 of VsV to April 30, 2021 and May 1, 2021, respectively. You can access the CBDT notification [here](#).

CBIC exempts certain class of persons from Aadhar authentication mandate

The Central Board of Indirect taxes & customs has notified that the requirement of Aadhar Authentication for GST registration shall not apply to 6 categories of person viz. (a) not a citizen of: India, (b) a Department or establishment of the Central Government or State Government (c) a local authority (d) a statutory body (e) a Public Sector Undertaking and (f) any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries; Supersedes Notification No. 17/2020-Central Tax dated March 23, 2020. Please read the notification [here](#).

CBDT further extends various timelines under the Taxation (Relaxation and Amendment) Act, 2020

Central Board of Direct taxes has further extended last date for completion of assessments/reassessments. Please refer to the notification [here](#).

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