



Opportunities in the coming Financial Year

SBGco Connect – March 2021

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Greetings to all our readers!!

We wish that we find you in good health & spirits.

The month of March marks an end for Financial year 2020-21 – a year which saw businesses facing negative business growth with recovery witnessed post Diwali. The end of financial year also marks the beginning of the next financial year 2021-22 which would necessitate taking some exercises from GST perspective. Some important points include filing of Letter of Undertaking, opting in / out of composition scheme, annual working for Rule 42/43 reversal to avoid interest liability on subsequent determination of short reversal during the year, etc.,

The year gone by witnessed the introduction of concept of e-invoicing in a phased manner, first for companies having aggregate turnover exceeding Rs. 500 crores which was subsequently extended to companies having aggregate turnover exceeding Rs. 100 crores also. Now taxpayers with aggregate turnover exceeding Rs. 50 crores are also brought within the purview of e-invoicing w.e.f. 1st April 2021. Notification w.r.t the same has already been issued on 08.03.2021.

The provisions of Dynamic QR code for companies having aggregate turnover exceeding Rs. 500 crores shall be implemented w.e.f. 01.04.2021 and a detailed circular has been issued by the Board. The same has been explained in detail in “what’s new?” section of this newsletter. We would also like to remind our readers that for 6-digit HSN code will be mandatory for all taxpayers having turnover greater than 5 crore and for other taxpayers, 4-digit HSN code shall be mandatory on tax invoices w.e.f. 01st April 2021. In GSTR-1 for April 2021, HSN details will be required to be provided rate-wise which is currently provided only on an aggregate basis.

Further, the due date for filing Annual Return (GSTR 9) and Reconciliation Statements (GSTR 9C) for FY 2019-20 has been extended to March 31, 2021. There is a clear indication that there would not be any further extensions and therefore, all taxpayers who have not filed the same should file the same at the earliest.

Through this newsletter, we bring to you a summary of recent developments in GST, divided into following sections:

1. [What’s New?](#)
2. [Recent decisions from the Judiciary](#)
3. [Recent Advance Rulings and analysis of the same](#)
4. [Compliance Chart for the month of March 2021](#)

We look forward to hearing from you for any feedback or suggestion for improvements.

Team SBGco



What's New?

1. Extension for submission of Annual Return and Reconciliation Statement for FY 2019-20

The Government announced that the due date for submission of Annual return and Reconciliation statement for FY 2019-20 was extended from 28.02.2021 to 31.03.2021.

Notification 04/2021 - Central Tax dated 28.02.2021

SBGco Views:

Since the extension itself came at the eleventh hour, it is more or less clear that there won't be any more extensions and this will be final due date for FY 2019-20.

2. Rationalization measures for obtaining a new GST registration for specific set of assessee

The Government has exempted certain set of persons from Aadhar authentication for the concerned individual or the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory as the case may be. The said set of persons are as under:

- Not a citizen of India
- Department / Establishment of CG / SG
- Local Authority or Statutory Body
- Public Sector Undertaking
- Person applying for UIN as per Section 25(9)

Notification 03/2021 - Central Tax dated 23.02.2021

SBGco Views:

Since the reason for introducing Aadhar based authentication was to establish traceability and genuineness and for the specified set of persons, it was unlikely that they would have possessed Aadhar, the relaxation is a welcome move.

3. Standard Operating Procedure for suspension of registrations under Rule 21A(2A) of the CGST Rules, 2017.

To ensure uniformity in implementation of Rule 21A and till the time functionality of Form GST REG-31 is made available on the GST portal, the Government has provided for an alternative mechanism for implementation of the said rule regarding suspension of registrations.

Instead of Form GST REG-31, the notice shall be communicated in Form GST REG-17 and shall be available on the GST Portal under the option "View/Notice and Order". Time limit of 30 (thirty) days shall be provided from the receipt of such notice to the assessee to submit their reply / explanation vide Form GST REG-18 as to why their registration shouldn't be cancelled. In the case where notice is issued on the grounds of non-filing of returns, the said assessee will be required to file the returns and submit their reply within 30 days.

Further, upon receipt of reply from the said person or on expiry of thirty days (reply period), a task would be created in the dashboard of the concerned proper officer under "Suo moto cancellation proceeding". After examining the reply received from the said person, the officer can drop the proceedings vide Form GST REG-20 or proceed for cancellation of registration in Form GST REG-19.



The SOP also provides for revoking of suspension if the proper officer is prima-facie satisfied with the reply and he may continue with detailed verification if required. If after the detailed verification, the proper officer is further of the view that the registration of the said person is liable to cancellation then, proceedings shall be again initiated vide notice in Form GST REG-17.

Circular No. 145/01/2021-GST dated 11.02.2021

SBGco Views:

This is a welcome move, since of late, it has been seen in many cases where notice for cancellation of registration have been issued for trivial reasons. However, it remains to be seen as to how the Circular is implemented, especially as there is ambiguity w.r.t applicability of such instructions where a taxpayer is under State Jurisdiction.

4. Clarification in respect of Dynamic QR code for B2C invoices

Relaxation of waiver of penalty for non-compliance of Dynamic QR Code on B2C invoice ends on 31.03.2021 for taxpayers having aggregate turnover more than 500 crore rupees. Hence, to clear certain doubts, the Board has clarified on certain issues revolving around Dynamic QR code which are summarized hereunder:

- A. Would Dynamic QR Code be required for invoices issued for Exports?
→ E-invoices are required to be issued in respect of supplies for exports and hence, provisions of Dynamic QR code shall not be applicable for export transactions.

- B. What parameters are required to be captured in the QR code?
→ QR code must contain, inter alia, the following details such as supplier GSTIN, supplier UPI ID, Payee's Bank A/C number and IFSC, Invoice number & invoice date, Total Invoice Value and GST amount along with breakup i.e. CGST, SGST, IGST, Cess.
Further, Dynamic QR Code should be such that it can be scanned to make a digital payment.
- C. The customer opts to pay without using the Dynamic QR provided or displayer, then will the cross-reference of such payment on the invoice be considered as compliance of Dynamic QR code? What should be done in case of pre-paid invoices?
→ If the supplier provides a cross reference of the payment (transaction id along with date, time and amount of payment, mode of payment like UPI, Credit card, Debit card, online banking etc.) on the invoice or provides cross-reference of amount paid in cash along with date of such payment on the invoice, then such invoice shall be deemed to have complied with the requirement of having Dynamic QR Code.
- D. If the supplier makes available to customers an electronic mode of payment like UPI Collect, UPI Intent or similar other modes of payment, through mobile applications or computer-based applications, where though Dynamic QR Code is not displayed, but the details of merchant as well as transaction are displayed/ captured otherwise, how can the requirement of Dynamic QR Code as per this notification be complied with?
→ For such cases, if cross reference of the payment made using such electronic modes of payment is made on the invoice, then invoice shall be deemed to comply with the requirement of Dynamic QR Code.



However, if the payment is made after generation of the invoice, then provisions of the dynamic QR code would be required to be complied by the supplier.

- E. Once the E-commerce operator (ECO) or the online application has complied with the Dynamic QR Code requirements, will the suppliers using such e-commerce portal or application for supplies still be required to comply with the requirement of Dynamic QR Code?
- The provisions of the Dynamic QR code shall apply to each supplier / registered person separately (i.e. turnover exceeds 500 crores), if such person is liable to issue invoices with Dynamic QR Code for B2C supplies. In case, the supplier is making supply through the Ecommerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such

invoices would be deemed to have complied with the requirements of Dynamic QR Code. In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

Circular No. 145/01/2021-GST dated 11.02.2021

SBGco Views:

It is very clear from the said circular that government is clear in its intent to track B2C payment and in case where payment is not made before the issuance of the invoice, then the invoice must provide a facility for "Digital Payment" via the Dynamic QR Code.



Recent Decisions from the Judiciary

Citation	Facts of the case	Gist of the Judgment	SBGco Views
Jay Ushin Ltd Vs. UoI 2021-TIOL-367-HC-RAJ-GST	Petitioner in the present has filed a writ petition under Article 226 of the Constitution of India seeking a writ in the nature of mandamus for credit of Cess Rs. 2,78,322/- to be transitioned to GST regime.	Relying on the decision in the case of Sutherland Global Services (2020-TIOL-1739-HC-MAD-GST.), the Rajasthan High Court has held that transition of unutilised Cenvat Credit could be allowed only in respect of such taxes and duties which were subsumed in the new GST Law. W.r.t. the three types of Cess (namely EC, SHEC and KKC), these were not subsumed in the new GST Laws, either by the Parliament or by the States. Hence, the HC held that transitioning these Cess into the GST Regime cannot be permitted and cannot be used against Output GST Liability.	This Ruling by the Rajasthan High Court may now put definitive closure to the issue as to whether cenvat credit of EC, SHEC, KKC could be transitioned to GST. If there was any ambiguity, the same seems to have now settled, first with the decision of the division bench of Madras HC in the case of Sutherland Global Services and now in the current case.
Dayamay Enterprise Vs. State of Tripura 2021-VIL-157-TRI	The petitioner is a proprietor, engaged in purchase and sale of consumables. A show cause notice was issued on 16.12.2020 vaguely mentioning non-compliance of the GST Act or the Rules and the registration was suspended w.e.f. 16.12.2020. The petitioner filed a Writ Petition challenging the suspension of the GST Registration	The Hon'ble High Court observed that notice has been issued only for cancellation of registration, and that too without citing any particular reason. Further, the HC also stated that without specifying which provisions of the Act or the Rules, granting hearing to the petitioner would be an empty formality. The High Court, thus, squashed the show cause notice and also directed the respondent to unblock / revoke suspension of GST registration on the GST Portal as it prevented the petitioner to carry on the business in a lawful manner.	This Judgement again throws light on the clumsiness and ambiguous notices sent by the department and such notices do not survive the test of law. Hence, it is of utmost importance to ensure the notices received are well reasoned and specify the details / provisions for which the same are issued.



Citation	Facts of the case	Gist of the Judgment	SBGco Views
<p>Tamil Nadu Newsprint and Paper Ltd Vs. Comm of C. Ex.</p> <p>2021-TIOL-512-HC-MAD-CX</p>	<p>The Tribunal had upheld the denial of Cenvat credit of M. S. Angles, M. S. Joint Beams and TOR Steel on the ground that these do not qualify as Capital Goods for the purposes of Cenvat Credit Rules, 2004, against which an appeal was filed before the HC</p>	<p>The Hon'ble HC relied on the judgements in the cases of:</p> <ol style="list-style-type: none"> a. Commissioner of Central Excise, Jaipur v. Rajasthan Spinning & Weaving Mills Ltd. (2010-TIOL-51-SC-CX), b. Comm of C. Ex. Vs. India Cements Ltd (2012-TIOL-1118-HC-MAD-CX) and, c. India Cements Ltd Vs. Commissioner of Central Excise (2015-TIOL-650-HC-MAD-CX) <p>and held that immovability is not a criteria for denial of Cenvat Credit for 'Plants' beings Capital Goods.</p>	<p>This is again a welcome judgement and the Hon'ble High Court had absolutely no issues on relying on the previous judgements based on similar facts, in the present case. The issue is no longer <i>res integra</i> i.e. settled principle that for claiming Cenvat credit for Plant, immovability is not restriction. Cenvat Credit shall be eligible for Plants beings Capital Goods, irrespective whether it is moveable or immovable.</p>
<p>Anheuser Busch Inbev India Ltd Vs. Commissioner of Central Tax</p> <p>2021-TIOL-128-CESTAT-BANG</p>	<p>The Appellant is engaged in the business of manufacture and sale of alcoholic beverages. Pursuant to an enquiry, SCN was issued demanding service tax under RCM on Export Pass fee and Import fee, Storage License Renewal fee, Excise Staff Salary and Overtime charges, Permit fee paid to the State Excise department.</p>	<p>While setting aside demand of service tax on Export Pass fee and Import fee, Excise Staff Salary and Overtime charges, Permit fee the Tribunal held that in August 2019 the Section 66B was amended retrospectively excluding services provided by the State Government by way of grant of liquor licenses against consideration in the form of license fee or application fee "by whatever name called" from the levy of service tax. Further, the Tribunal also relied on the recommendation of GST Council in its 26th meeting on 10.03.2018 which stated that on license fee and application fee, "by whatever name called", payable for alcoholic liquor for human consumption and that this would apply mutatis</p>	<p>The Judgement also highlights an important distinction between services having quid pro quo and price charged for "Exclusive privilege" by State Government. In the various charges recovered from the appellants, the Tribunal noted the absence of "Quid Pro Quo" which is different from a price charged for "exclusive privilege" parted by the State read in conjunction with Constitution of India (State-List). It is important to note that the same clause has been carry forwarded in GST w.r.t. Payment of GST under RCM and it is important to understand the difference between a</p>



Citation	Facts of the case	Gist of the Judgment	SBGco Views
		<p>mutandis to the demand raised by the Service Tax/Excise authorities on license fee for alcoholic liquor for human consumption in the pre-GST era. The Demand was only confirmed to the extent of Storage License Renewal fee.</p>	<p>Service provided by the Government and “exclusive privileges” granted.</p>
<p>C N S Comnet Solution Pvt Ltd Vs. Comm of C. Ex. And S.T., Gurgaon-I 2021-TIOL-94-CESTAT-CHD</p>	<p>The appellant, being an EOU, had to procure certain services from outside the EOU and tax was paid under RCM for procuring Rent a Cab services. Cenvat Credit was availed in cenvat credit account and Department audit was also conducted in the year 2019 whereby this availment of cenvat credit was not disallowed. Subsequently, at the time of claim of refund, such cenvat was disallowed and short refund was granted to that extent.</p>	<p>The Tribunal observed that cenvat credit has been claimed on rent a cab service and such availment of the cenvat credit was never disputed. Further, audit was conducted in the year 2019 and a show cause notice was issued to that effect to the appellant but without any dispute of availment of the cenvat credit on 'rent a cab service'. Hence, the Department cannot raise issue of admissibility of the cenvat credit at the time entertaining the refund claim.</p>	<p>This judgement re-iterates the settled principle that Department cannot have different yard-stick for cenvat credit at time of deciding the eligibility of cenvat credit and at the time of granting refunds.</p>



Recent Advance Rulings

Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
<p>Dr HB Govardhan [2021-TIOL-66- AAR-GST = KAR ADRG 04 / 2020]</p>	<p>Applicant is a medical practitioner in India who is also contractually bound by an agreement with the Cureline clinical networks to provide certain consultancy services in India. Ruling is sought on the following questions:</p> <ol style="list-style-type: none"> Is the applicant eligible to be registered under GST Act? Is there any tax liability on services rendered to the Hospitals / Laboratories / Biobanks registered in USA and other countries including export of intellectuals like clinical data completions, analysis, clinical opinion advisory consultation through Phone calls, Video Conference, Mails and other Electronic devices? Is there any tax liability on Health Care Services – Medical Services and Paramedical Services (Part-time practicing in Clinic) rendered in India to the recipient from India? 	<p>The Authority has analysed the agreement with the foreign company and has concluded that certain services in the agreement such as ‘Developing new clinical centres within the Cureline clinical network’, ‘Managing standard and custom tissue procurement projects as requested by Cureline’, ‘Participating in development of Cureline Bio-Pathology’s business’ and so on are not in the nature of “Health care services” provided by the applicant but more of a “Intermediary services”. Hence, the Authority held that:</p> <ol style="list-style-type: none"> The Applicant is liable for registration under the GST Act. There is no liability of tax on diagnostic and treatment services rendered to Hospitals / Labs / biobanks registered in USA and other countries. However, the business promotion services rendered, as per the contract submitted, are liable to tax under GST. The diagnostic and treatment services are covered under Health Care Services and the medical services and part time practising in Clinic are exempted from the payment of GST 	<p>The exemption for “Health care services” is not restricted geographically as can be seen from Entry No 74 of the NN 12 / 2012 of CT (Rate) dated 28.06.2017. Hence, the analysis to that extent is well received. W.r.t. the other services covered in the consulting agreement; the AAR seems to have correctly distinguished it from “Health care services”. The services that the foreign company provides or would provide to the ultimate customers would be health care services but not the services provided by the applicant to the foreign company. Whether the services rendered by the applicant to Hospitals / Laboratories / biobanks registered in USA and other countries would qualify as “export of services” if all conditions are fulfilled, remains to be analysed.</p>
<p>VDM Hospitality Private Limited</p>	<p>The applicant company is in the business of organizing wedding and other functions</p>	<p>To determine the moveability / immovability, the authority relied on the</p>	<p>The controversy surrounding ITC in relation to</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
[2021-TIOL-60-AAR-GST = HAR / HAAR / R / 2019-20 / 02 (Haryana)]	from its own premises at Ambience Golf Drive, Gurugram, Haryana, sought ruling on following question: a. Whether the Temporary Structure (i.e. hall or pandal or shamiana or any other place) built with Iron/Steel Pillars tightened up with Nuts and Bolts and specially created for functions would be treated as Movable or Immovable property in pursuance to the GST Law b. Whether credit of the tax paid on Iron/Steel Pillars tightened up with Nuts and Bolt used for the creation of Temporary Structure (i.e. hall or pandal or shamiana or any other place) is admissible u/s 16 of the CGST Act, 2017	definition of 'immovable property' as provided under the General Clauses Act and the Transfer of Property Act along with reliance on the judgement of Allahabad High Court in the case of S/S Triveni N L Limited. The authority concluded that a. the degree and nature of annexation / attachment of the structure to the earth is strong and permanent, the structure in question is an immovable property as the applicant has constructed / erected it for permanent enjoyment and does not intend to dismantle and move the structure to some other place. b. The applicant is not entitled to the credit of input tax in view of the provisions of Section 17(5)(d) of the CGST/ HGST Act, 2017	immovable properties is far from over. The decision of the Orissa High Court in the case of Safari Retreats Private Limited had ignited some hopes for the assessee to claim ITC for goods and services used for construction of immovable properties. However, AAR generally haven't favoured the said case and this contentious issue might not come to a close unless and until the Supreme Court decides on the same.
GDCL - EMIT JV [2021-VIL-138-AAR = 13/2020-21 (Uttarakhand)]	The Applicant was awarded the contract of Design, Built, operate & transfer of sewage treatment plant and sought ruling on following question: a. Whether the outward supply for operation and maintenance of sewage treatment plant at LakkarGhat to Uttarakhand Jal Nigam (an entity working under the Ministry of Drinking Water & Sanitation, Govt. of Uttarakhand as an undertaking of Uttarakhand Government) is exempt from CGST/ SGST and IGST as per notification no.	The Authority has highlighted that exemption under Sr. No 3A of the said notification is available only if supply of goods should not constitute more than 25 percent of the value of the said composite supply of goods or service. Here, the Authority has also observed that the entire contract is for Design, Built, operate & transfer of sewage treatment plant and not just operation and maintenance as raised by the applicant. The AAR has held that if complete value of contract is taken into consideration, the value of supply of goods turns out to be much higher than 25% of the	The entire AAR re-iterates the basic fundamental principle that contracts / agreements are the starting point and basis for determining the exigibility of any taxation law on the given transaction.



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
	<p>2/2018-Central Tax (Rate) dated 25.01.2018, 2/2018-Integrated Tax (Rate) dated 25.01.2018 and 138 / 2018 / 18 (20) / XXVII (8) / 2017 / CTR - 2, Dehradun dated 06.02.2018?</p> <p>b. Whether the inward supplies directly received for above services by the applicant are also exempt from GST?</p>	<p>contract value. The AAR also noted that there is neither a separate contract nor a separate schedule for payment of Operation & Maintenance services and the applicant cannot artificially bifurcate / split the contract. Thus, the AAR ruled that,</p> <p>a. Outward supply of Operation & Maintenance of sewerage treatment plant at LakkarGhat is not exempted.</p> <p>b. Inward supplies directly received for the above supply of services are also not exempted</p>	
<p>KSF 9 Corporate Services Private Limited</p> <p>[2021-TIOL-67-AAR-GST = KAR ADRG 02 / 2020]</p>	<p>Applicant has entered into an agreement with The Karnataka State Rural Development & Panchayat Raj University, Karnataka State Warehouse Corporation for provision of manpower supply services. The Applicant has sought ruling on whether he should charge GST @ 18% for providing manpower services only on the services charges or on the total bill amount</p>	<p>The Authority analysed section 15 of the CGST Act and concluded that the applicant (supplier) and the recipients are not related and the price is the sole consideration and thus the value of the taxable supply of manpower services of the applicant shall be the transaction value i.e. the total bill amount inclusive of actual wages of the manpower supplied including the additional 2% amount paid to the applicant</p>	<p>The contract amount / value derivation of little importance in comparison to the structuring of the agreement. If the agreement would have explored the possibility of “Pure Agency”, there would have been a possibility to look at levy of GST only on the service charges. However, that was not the case in the given application.</p>
<p>Nexustar Lighting Project Private Limited</p>	<p>The Applicant is engaged in the business of executing street lighting project and has successful bid for a tender to develop an energy efficient street lighting system and consequently entered into an agreement for design, supply installation, operation,</p>	<p>a. The Authority analysed the agreement in detail came to a conclusion that contract is for supply of goods and not a Works Contract Service as price of the goods comprises 98.43% of the value of contract</p>	<p>The Authority seems to have not analysed the entire contract agreement in depth as the contract also included permanently fastening street light poles and feeder panels</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
[2021-TIOL-63-AAR-GST = 04 / ODISHA-AAR / 2020-21]	<p>maintenance and transfer of the energy efficient Greenfield Public Street Lighting System (GPSLS) with the Government of Odisha represented by the Directorate of Municipal Administration and the ULBs. As per the agreement, the Applicant is entitled to receive a consideration in the form of Capital Subsidy, being 90% of the total capital expenditure incurred by the Applicant. The Applicant has sought ruling on the following questions:</p> <p>a. Whether the activities of supply installation, operation and maintenance of GPSLS carried out by the Applicant is classifiable as a supply of Works Contract Services?</p> <p>b. Whether the capital subsidy received / receivable is liable to be included in the Transaction Value for the purpose of calculation of GST payable in terms of Section 15 of the CGST Act?</p>	<p>and the entire transaction is “composite supply” of goods.</p> <p>b. According to the Authority, subsidy, generally means a grant / grant-in-aid or a benefit given to an individual, business or institution, usually by the government or to remove some type of burden and to promote a social good or an economic policy for overall interest of the public. The AAR held that the current ‘capital subsidy’ cannot be a ‘subsidy’ and the same should be included in the Transaction Value for the purpose of calculation of GST.</p>	<p>on the earth. Merely because close to 98.43% of the value of contract represented goods, the entire essence of the contract cannot be neglected. Had the contract been to supply only the good, it would have been a different story, but the present contract for designing, supplying, installation, operation, maintenance and transfer. Similarly, the differences highlighted in one single para for meaning of subsidy seems to be artificial and farce. Isn’t energy efficient street lighting system in the benefit of the Public at large?</p>



Compliance Chart for the month of March 2021

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.03.2021	GSTR – 7	February 2021	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.03.2021	GSTR – 8	February 2021	Monthly	To be filed by those who are required to deduct TCS under GST
3.	11.03.2021	GSTR – 1	February 2021	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.03.2021	GSTR – 6	February 2021	Monthly	To be filed by an Input Service Distributor
5.	13.03.2021	IFF – B2B	February 2021	Monthly	Optional – May be filed by those under QRMP Scheme
6.	20.03.2021	GSTR - 3B	February 2021	Monthly	Taxpayers having Aggregate T/o of > 5Cr in FY 2019-20
7.	20.03.2021	GSTR – 5A	February 2021	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
8.	20.03.2021	GSTR – 5	February 2021	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
9.	25.03.2021	PMT-06	February 2021	Monthly	Challan to be paid by taxpayers who have opted for the QRMP Scheme
10.	31.03.2021	CMP-02	FY 2021-22	Annual	Opting of composition scheme for the next financial year
11.	31.03.2021	RFD-11	FY 2021-22	Annual	Renewal of Letter of Undertaking (LUT) for next financial year.
12.	31.03.2021	GSTR – 9/9A	FY 2019-20	Annual	To be filed by those having Aggregate T/o of > 2Cr in FY 2019-20
13.	31.03.2021	GSTR – 9C	FY 2019-20	Annual	To be filed by those having Aggregate T/o of > 5Cr in FY 2019-20



Disclaimer

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

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