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**COVID – 19: DAILY UPDATE**



**MONDAY, 13<sup>th</sup> APRIL, 2020**



**AHMEDABAD | BENGALURU | KOLKATA | NEW DELHI | MUMBAI**






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### **GRANT OF CONSULAR SERVICES TO FOREIGN NATIONALS STRANDED IN INDIA**

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The Ministry of Home Affairs via Press Release ID: 1613898, dated 13.04.2020 has extended gratis benefits to Foreign Nationals stranded in India owing to spread of Pandemic COVID-19 and travel restriction imposed by the Indian Authorities.

*“Regular visa, e-visa or stay stipulation, of such foreign nationals who have who have been stranded in India because of spread of COVID-19 in many parts of the world and due to consequent travel restrictions imposed by Indian Authorities and whose Visas have expired or would be expiring during 01.02.2020 (Midnight) to 30.04.2020 (Midnight), would be extended till 30th April 2020 (Midnight) on GRATIS basis, after making online application by the Foreigner.”*

The Ministry vide aforesaid Press Release has extended validity of Regular, e-visa or stay stipulation expiring during 01.02.2020 to 30.04.2020 till 30.04.2020 subject to an online application by the Foreigner stranded in India.

The Ministry of Home Affairs by coming up with this gratis benefit has provided a platform through which the foreign tourists stuck in different parts of the Country can be provided benefit of extension of their Visas and Stay Stipulations.

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### **CLARIFICATION WITH RESPECT TO CHALLENGES BEING FACED BY REGISTERED PERSON IN IMPLEMENTATION OF PROVISIONS OF GST LAWS**

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The Ministry of Finance via Circular No. 137/07/2020-GST dated 13.04.2020 has clarified upon the challenges being faced by the Registered Persons in order to comply with various provisions of CGST Act owing to Pandemic COVID-19 in the Country.

<b>Sr. No.</b>	<b>Issue</b>	<b>Clarification</b>
1.	How to adjust or claim	<ul style="list-style-type: none"> <li>• The supplier is required to issue a “credit</li> </ul>



	<p>refund of the tax paid where the tax is paid by the supplier on advances received for a future event which got cancelled subsequently and for which invoice is issued before supply of service?</p>	<p>note” in terms of Section 34 of the CGST Act. The tax paid shall be adjusted with the output tax liability for the period in which credit note is issued. There is no need to file a separate refund claim.</p> <ul style="list-style-type: none"> <li>• However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under “Excess payment of tax, if any” through FORM GST RFD-01.</li> </ul>
2.	<p>How to adjust or claim refund of the tax paid where GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which a receipt voucher was issued but no invoice has been issued?</p>	<ul style="list-style-type: none"> <li>• The supplier is required to issue a “refund voucher” in terms of Section 31 (3) (e) of the CGST Act read with Rule 51 of the CGST Rules.</li> <li>• The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category “Refund of excess payment of tax”.</li> </ul>
3.	<p>How to adjust or claim refund of the tax paid where goods supplied by a supplier are returned</p>	<ul style="list-style-type: none"> <li>• The supplier is required to issue a “credit note” in terms of Section 34 of the CGST Act. The tax paid shall be adjusted with the output tax liability for the period in which</li> </ul>



	by the recipient and where tax invoice had been issued?	<p>credit note is issued. There is no need to file a separate refund claim.</p> <ul style="list-style-type: none"> <li>• However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under “Excess payment of tax, if any” through FORM GST RFD-01.</li> </ul>
4.	Whether a registered person can still make a zero-rated supply on LUT which expired on 31.03.2020 and claim refund accordingly or does he had to make such supplies on payment of IGST and claim refund of such IGST?	<ul style="list-style-type: none"> <li>• In terms of Notification No. 35/2020-Central Tax, dated 03.04.2020 the time limit for filing of LUT for the year 2020-21 shall stand extended to 30.06.2020 and the taxpayer can continue to make the supply without payment of tax under LUT. However, such taxpayer must furnish the FORM GST RFD-11 (LUT) for 2020-21 on or before 30.06.2020.</li> <li>• Taxpayers may quote the reference no of the LUT for the year 2019-20 in the relevant documents.</li> </ul>
5.	Whether the due date for depositing the Tax Deducted at Source under Section 51 of the CGST Act, 2017 has also been extended?	<ul style="list-style-type: none"> <li>• In terms of notification No. 35/2020-CT dated 03.04.2020, the due date for furnishing of return in FORM GSTR-7 along with deposit of tax deducted for the period 20.03.2020 to 29.06.2020 has been extended till 30.06.2020 and no interest</li> </ul>





		under Section 50 of the CGST shall be leviable if tax deducted is deposited by 30.06.2020.
6.	Whether the due date for filing refund application, falling between 20.03.2020 to 29.06.2020 has been extended?	<ul style="list-style-type: none"> <li>• As per notification No. 35/2020-CT dated 03.04.2020, where the the due date for filing refund application, falls between 20.03.2020 to 29.06.2020 the same has been extended till 30.06.2020.</li> <li>• Accordingly, the due date for filing an application for refund falling during the said period has also been extended till 30.06.2020.</li> </ul>

The aforesaid Circular of Ministry of Finance has come into force to clarify on the challenges, difficulties and hardship being faced by the Registered Person in compliance of provisions of GST Laws owing to complete lockdown and pandemic COVID-19 in the Country.

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**ELECTRONIC COMMUNICATION OF GATEPASS, OOC, BOE TO CUSTOM BROKERS/IMPORTERS**

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The Ministry of Finance via Circular No. 19/2020 - Customs dated 13.04.2020 has in public interest owing to the unprecedented situation owing to Pandemic COVID-19 in the Country has permitted electronic communication of Final electronic Out of Charge (eOoC), Bill of Entry (BOE) and eGatepass to the importers and Customs Brokers in PDF formats.



*“Board notes that the specific measures that reduce interface between the Customs authorities and the importers/exporters/Customs Brokers are especially relevant in these challenging times, to tackle the scourge of Covid-19 pandemic. In this direction, Board has now decided to enable electronic communication of PDF based Final eOoC (electronic Out of Charge) copy of BoE and eGatepass to the importers/Customs Brokers. This electronic communication would reduce interface between the Customs authorities and the importers/Customs Brokers and also do away with the requirement of taking bulky printouts from the Service Centre or maintenance of voluminous physical dockets in the Customs Houses. The Final eOoC copy of BoE and eGatepass copy will be emailed to the concerned Customs Broker and/or importer, if registered, once the Out of Charge is granted.”*

The PDF versions of the aforesaid documents will bear digital signature and would possess encrypted QR codes in order to verify the authenticity by using Mobile App ICETRAK.

The aforesaid initiative of permitting the electronic communication of aforesaid documents replacing the physical documents would be made effective from 15.04.2020.

The aforesaid Circular of Ministry of Finance has come into force after in order to avoid the physical interface between the Customs Authorities and Importers/ Customs Brokers to combat the unprecedented situation being caused by Pandemic COVID-19 in the Country.

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*The content is purely an academic analysis under “**Pandemic Legal intelligence Series**”.*

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*“Correct Knowledge & Legal Strategy matters the most in law.”*



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