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THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Circular No. EPS/25/2020-21

To: Members of the Council

Sub.: Clarifications issued by CBIC on provisions under GST Laws

Dear Member,

As you are aware, the Government has taken several measures for facilitating taxpayers in meeting the compliance requirements under various provisions of the CGST Act, 2017 to provide relief to the tax payers who are facing problems on account of COVID -19 . CBIC had issued Circular No.136/06/2020-GST, dated 03.04.2020 and Circular No.137/07/2020-GST, dated 13.04.2020 to clarify on these measures .

CBIC has now issued further clarifications vide Circular No. 138/08/2020-GST dated March 6, 2020.

Some of the clarifications are as follows :

(1) The requirement of exporting the goods by Merchant Exporter (under Notification No. 40/2017-Central Tax (Rate) dated 23.10.2017) within 90 days from the date of issue of tax invoice by the registered supplier gets **extended to June 30, 2020,** provided the completion of such 90 days period falls within 20.03.2020 to 29.06.2020.

(2) The due date of furnishing of FORM GST ITC-04 (in respect of goods dispatched to a job worker or received from a job worker) for the **quarter ending March, 2020 stands extended up to 30.06.2020.**

A copy of Circular No. 138/08/2020 – GST dated March 6, 2020 is enclosed herewith **(click here)** for your information.

We would request you to please take a note of the above and do the needful.

Regards,

A. Ravi Kumar

Joint Director

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