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The Taxation & Other Laws (Relaxation & Amendment of Certain Provisions) Bill, 2020 as passed by the Lok Sabha

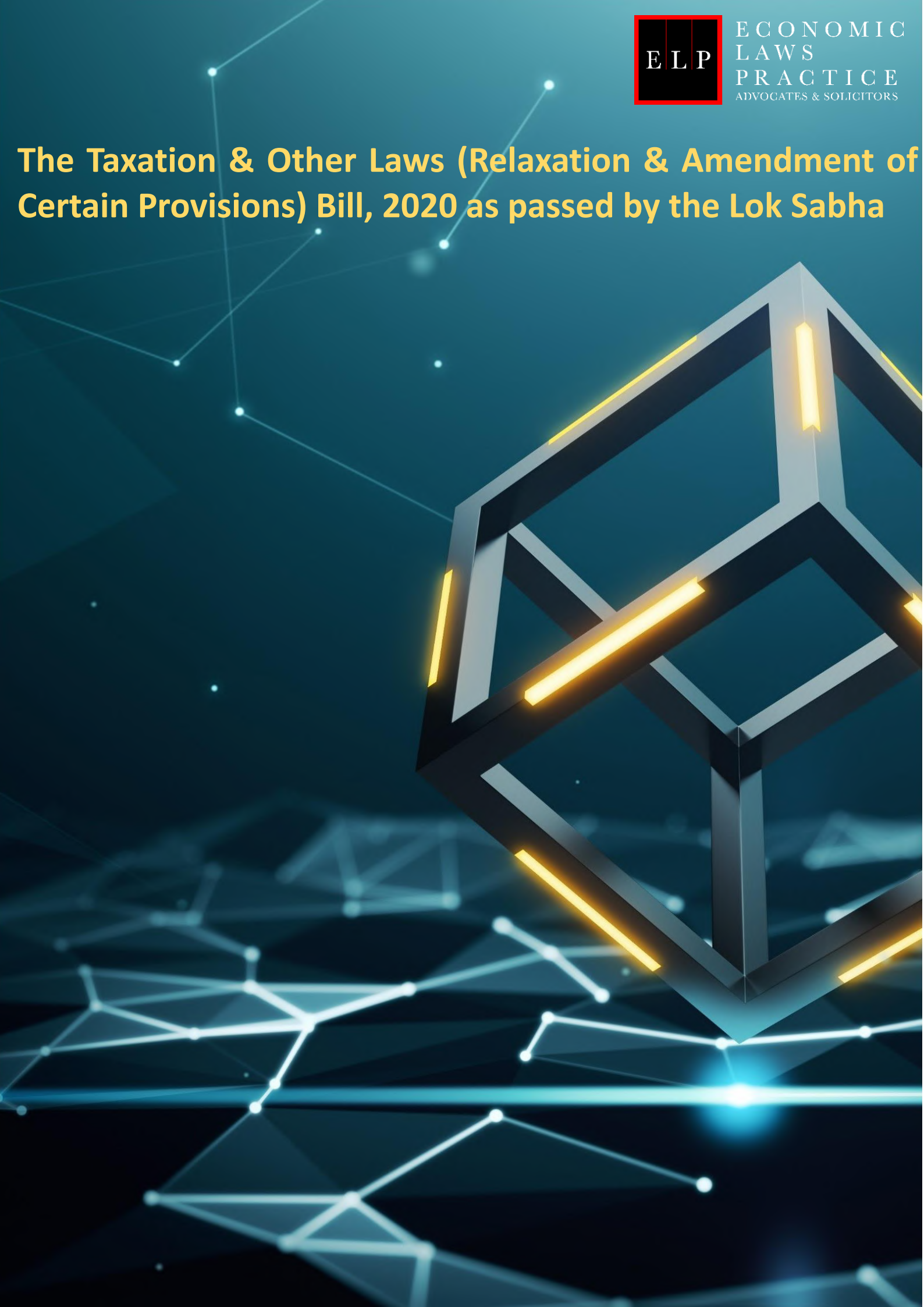


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INTRODUCTION

The COVID-19 pandemic has caused immense loss to the lives of people as well as given rise to an economic crisis. Considering these difficult times, the Indian administration had announced several relaxation measures to provide certain statutory reliefs to businesses.

- To give effect to the proposals/ relaxations granted, various notifications/ press releases were issued from time to time by the Central Board of Direct Taxes (**CBDT**). Further, the President of India had also promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (**T&OL Ordinance**).
- The Taxation & Other Laws (Relaxation & Amendment of Certain Provisions) Bill, 2020 (**T&OL Bill**), seeks to replace the T&OL Ordinance and subsequent notifications (viz. CBDT Notification 30 & 56/2020) amending the said T&OL Ordinance. T&OL Bill has been passed by Lok Sabha on September 19, 2020. The Bill also proposes to incorporate the Faceless Assessment Scheme 2019 and empowers the Central Government to notify schemes for faceless processes under certain provisions by eliminating physical interface to the extent technologically feasible.
- The T&OL Bill aims at consolidating the relaxations/relief granted under the T&OL Ordinance and subsequent notifications. Additionally, the T&OL Bill introduces various amendments under the Income-tax Act, 1961 including the faceless assessment scheme and certain other Acts.

APPLICABILITY

- The T&OL Bill shall be deemed to have been come into force on March 31, 2020, save as otherwise provided.

DEFINITIONS

- Definition of the term 'specified Act':
 - Wealth Tax Act, 1957;
 - The Income tax Act, 1961 (**IT Act**);
 - The Prohibition of Benami Property Transaction Act, 1988;
 - Chapter VII of the Finance (No.2) Act, 2004 (viz. Securities Transaction Tax);
 - Chapter VII of the Finance Act, 2013 (viz. Commodities Transaction Tax);
 - The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015;
 - Chapter VIII of the Finance Act, 2016 (viz. Equalization Levy); or
 - The Direct Tax Vivad Se Vishwas Act, 2020 (**DT VSV Act**)

RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACTS

Particulars	Due date under the specified Act	Revised due date as per the T&OL Bill
Completion of any proceeding, passing of any order, issuance of any notice, intimation, notification, sanction approval by any authority under the specified Act	Falls within March 20, 2020 till December 31, 2020	March 31, 2021
Filing of any appeal, reply or application or furnishing of any report, document, return or statement under the specified Act		

Investment/Deposit, construction/purchase for claiming roll over benefit/deduction with respect to capital gains under Sections 54 to 54GB of the IT Act	Falls within March 20, 2020 till September 29, 2020	September 30, 2020
Commencement of operation for SEZ units which have received necessary approval by March 31, 2020, for claiming deduction under Section 10AA of the IT Act		
Investment linked deduction under Chapter-VIA-B of the IT Act viz. Section 80C (LIC, PPF, NSC.), Section 80D (Mediclaim), 80G (Donations) etc.	Falls within March 20, 2020 till July 30, 2020	July 31, 2020

Filing of return of income

Particulars	Due date under the IT Act	Revised due date as per the T&OL Bill
Original as well as revised return of income for AY 2019-20 (viz. FY 2018-19)	March 31, 2020	September 30, 2020
Return of income for AY 2020-21 (viz. FY 2019-20)	July 31, 2020/October 31, 2020	November 30, 2020
Furnishing of audit report under Section 44AB of the IT Act	September 30, 2020	October 31, 2020

- Additionally, the due date for payment of self-assessment tax in case of taxpayers with self-assessment tax liability of up to INR 1,00,000 has also been extended to November 30, 2020.
- In case, the self-assessment tax liability exceeds INR 1,00,000, the entire amount of self-assessment tax shall be payable by the due dates specified under the IT Act (viz. July 31, 2020/October 31, 2020) and delayed payment would be subject to interest under Section 234A of the IT Act.

Filing of withholding tax return & issue of withholding tax certificate

Particulars	Due date under the IT Act	Revised due date as per the T&OL Bill
Withholding tax return for the quarter ending March 2020 for all other persons	June 30, 2020	July 31, 2020
Issue of withholding tax certificate for the taxes withheld for the quarter ending March 2020 in case of Salaried employees	June 15, 2020	August 15, 2020

The Direct Tax Vivad Se Vishwas Act, 2020

Particulars	Due date under the DT VSV Act	Revised due date as per the T&OL Bill
Completion/compliance of actions (viz. furnishing of declaration, passing of order, payment of tax, etc.) under the DT VSV Act	Falls within March 20, 2020 till December 30, 2020	December 31, 2020

- Section 3 of the DT VSV Act specified the amount of disputed tax payable and the due date of making the said payment. As per Section 3 of the DT VSV Act, where the disputed tax is paid on or before March 31, 2020, no additional tax was required to be paid and where the disputed tax is paid on or after April 1, 2020, an additional amount (over and above the disputed tax) was prescribed.
- The T&OL Bill has provided relief to the aforesaid time limit and accordingly amended Section 3 of the DT VSV Act to extend the time limit from March 31, 2020 to December 31, 2020.
- Accordingly, no additional amount is required to be paid if the disputed tax is paid on or before December 31, 2020. Further, the additional amount as prescribed under Section 3 of the DT VSV Act shall be payable where the disputed tax is paid on or after January 1, 2021.

Reduced interest on late payment of tax or levy

- Where due date to make payment towards any tax or levy falls during the period from March 20, 2020 to June 29, 2020 and the same has been paid on or before June 30, 2020:
 - Interest on late payment of tax shall be charged @0.75% per month;
 - No penalty or prosecution proceedings shall be initiated.

AMENDMENTS TO THE IT ACT

Amendments in relation to International Financial Services Centre (IFSC)

- As per Section 10(4D) of the IT Act, income of a specified fund (viz Category III Alternate Investment Fund located in any IFSC) from transfer of specified capital asset, on a recognized stock exchange located in any IFSC is not to be included in the total income of the specified fund. This is provided that the consideration for such transaction is paid or payable in convertible foreign exchange and such income accrues or arises or is received in respect of units held by a non-resident.
- The T&OL Bill proposes to amend Section 10(4D) of the IT Act to provide for calculation of income of the specified fund which is not to be included in the total income in the prescribed manner.
- As per the proposed amendment, the following additional incomes of a specified fund shall not be included in its total income:
 - transfer of securities (other than shares in a company resident in India);
 - any income from securities issued by a non-resident (not being a Permanent Establishment (**PE**) of a non-resident in India) and where such income otherwise does not accrue or arise in India;
 - any income from a securitization trust which is chargeable under the head "Profits and Gains of Business or Profession", to the extent such income accrued or arisen or received is attributable to units held by non-resident (not being the PE of non-resident in India) computed in the prescribed manner.
- The T&OL Bill has also introduced Section 10(23FBC) which prescribes that any income accruing or arising to or received by a unit holder from a specified fund (as per Section 10(4D) of the IT Act) or on transfer of units in a specified fund shall not be included in the total income of the unit holder. The said provision is effective from April 1, 2021.
- Section 115AD of the IT Act prescribes taxation of income of Foreign Institutional Investors (**FII**) from securities or capital gains arising from their transfer. The T&OL Bill proposes to amend Section 115AD(1)(i) & (iv) to make it applicable to specified funds as defined under clause (c) of the Explanation to Section 10(4D) of the IT Act (viz.

Category III Alternate Investment Fund located in any IFSC).

- The T&OL Bill proposes to amend the rate of tax on income in respect of securities w.e.f. April 1, 2021 as follows:
 - 20% in case of Foreign Institutional Investor; and
 - 10% in case of specified fund.
- Further, Sub-section (1A) is proposed to be introduced which prescribes that in case of specified fund, the provisions of Section 115AD of the IT Act will apply only to the extent of income that is attributable to units held by non-resident (not being a PE of a non-resident in India) calculated in the prescribed manner specified under Section 10(4D) of the IT Act.

Deferment of new procedure of registration /approvals introduced through the Finance Act, 2020

- The following procedures/ actions which were introduced vide the Finance Act, 2020 and which were to be applicable from June 1, 2020, will now be applicable with effect from April 1, 2021.

Section	Provision
Explanation to Section 35(1)(iii) of the IT Act	Relaxation with respect to availability of deduction for any sum paid to scientific research companies even if approval granted to such scientific research companies is subsequently withdrawn.
Fifth and sixth proviso to Section 35(1) of the IT Act	Research associations, university colleges, scientific research companies and other institutions to make an intimation in the prescribed manner within 3 months of such a provision coming into effect for every notification issued under Section 35(1)(ii), (iia), (iii) to remain valid for a period of 5 Assessment Year (AYs) commencing on or after April 1, 2022.
Section 35(1A) of the IT Act	Research associations, universities, college or other institutions in order to be entitled to deduction are required to deliver a statement to the income-tax authorities in the prescribed form and manner & furnish a certificate to the donor specifying the amount of donation.
Section 56(2) of the IT Act	Exemption under Section 56(2) of the IT Act with respect to any sum of money/ property received from any trust or institution registered under Section 12AB of the IT Act
Section 12AB of the IT Act	Procedure for fresh application of trusts for registration under Section 12AB of the IT Act.
Clause (viii) to Section 80G(5) of the IT Act	Framework for the donee to prepare and file such statement setting forth particulars of donations received within specified timelines and furnishing certificates to the donors.

Deduction for donation made to prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM Cares Fund)

- Section 80G of the IT Act provides deduction from the gross total income of a taxpayer with respect to eligible donations made to certain prescribed persons during the year. Section 80G(2) specifies the sums which shall be eligible for deduction under Section 80G of the IT Act. Section 80G(2)(a)(iiia) specifies that any donation made to the Prime Minister's National Relief Fund (PM NRF) shall be eligible for availing deduction under Section 80G of the IT Act.

- Further, Section 10 of the IT Act provides a detailed list of incomes which do not form part of the total income of a taxpayer. As per Section 10(23C)(i) of the IT Act any income received by any person on behalf of the PM NRF shall not form part of the total income of such person under the IT Act.
- The T&OL Bill has amended Section 80G(2)(a)(iiia) and Section 10(23C)(i) of the IT Act to include the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) in addition to the PM NRF mentioned therein.

Section 6 of the IT Act

- Section 6 of the IT Act prescribe the test for residency of a person in India. Further, Section 6(1A) of the IT Act prescribes the test of deemed residency of India.
- The T&OL Bill proposes to insert an Explanation to Section 6(1A) of the IT Act to provide that Section 6(1A) of the IT Act (i.e. deemed residency) shall not be applicable where an individual is characterized as a resident of India as per Section 6(1) of the IT Act.
- The Explanation to Section 6(6) of the IT Act defines the term 'income from foreign sources' as income which accrues or arises outside India (except income derived from a business controlled in or a profession set up in India)].
- The T&OL Bill proposes to amend the said definition of 'income from foreign sources' to include income which is not deemed to accrue or arise in India. Accordingly, 'income from foreign sources' means income which does not accrue or arise in India and does not deemed to accrue or arise in India.

Section 35AC of the IT Act

- The authority to withdraw approval to specified association or institution / eligible project or scheme granted to Principal Chief Commissioner of Income Tax (Exemption) or the Chief Commissioner of Income Tax (Exemption) [as against National Committee] with effect from November 1, 2020.

Reduction in rates of withholding tax & Tax Collected at Source (TCS)

- The T&OL Bill has inserted Section 197B and Section 206C(10A) of the IT Act to reduce the withholding tax rate for specified non-salaried payments to residents and TCS rates for specified receipts by 25%.

Capping of surcharge on dividend income of the FPIs

- The T&OL Bill proposes to amend the Finance Act, 2020 to clarify regarding capping of surcharge at 15% on dividend income of Foreign Portfolio Investors (FPIs).

FACELESS ASSESSMENTS

Section 144B of the IT Act

- The Bill proposes to insert a new Section 144B into the IT Act to legislate the faceless assessment scheme notified on August 13, 2020 (which amended the scheme notified last year). The new provision details the faceless assessment process through the National Faceless Assessment Centre (NFAC) [erstwhile National e-assessment Centre] and Regional Faceless Assessment Centre (RFAC) [erstwhile Regional e-assessment Centre] as notified by the CBDT vide Notification no. 60 and 61 of 2020.
- The assessment of total income or loss of the taxpayer under Section 143(3) or Section 144 shall be done faceless in

the manner prescribed (other than the cases transferred to the jurisdictional Tax Officer (**TO**)). On or after April 1, 2021, all such assessment shall be *non-est*, if such assessment is not made in accordance with the procedure laid down under the said provision.

- Section 144B(2) proposes that faceless assessment shall be made in respect of such territorial area, or persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by CBDT and in the manner specified.
- An overview of the procedure for faceless assessment is broadly set out below:

Steps	Particulars
I	Issuance of notice to the taxpayer under Section 143(2) by NFAC, which needs to be responded within 15 days from the date of receipt of such notice.
II	Assignment of the case for faceless assessment to a specific assessment unit (AU) in any one RFAC through an automated allocation system by NFAC.
III	Once assigned, the AU may request NFAC for obtaining further information, documents, evidence from the taxpayer, to undertake verification from verification unit or seek technical assistance from the technical unit. NFAC in turn will issue a notice to taxpayer or any other person to obtain the requisite information. NFAC shall also assign the request with the verification unit or technical unit in any RFAC, whose report shall be sent to the AU by NFAC. The taxpayer shall thereupon respond to such notice within the specified time or may seek extension by filing an application with NFAC.
IV	Where the taxpayer fails to respond to a notice, NFAC shall serve a notice under Section 144 (best judgement provisions), giving him an opportunity to show-cause, on a date and time to be specified in the notice, why the assessment in its case should not be completed to the best of its judgment.
V	If the taxpayer fails to respond to the notice under Section 144, the same shall be intimated to AU by NFAC, who shall after taking into account all the relevant material available make a draft assessment order (AO) or a draft AO to the best of its judgment, along with details of penalty proceedings and forward a copy to NFAC.
VI	NFAC shall examine the draft AO in accordance with the risk management strategy and undertake any of the following: <ol style="list-style-type: none"> a) Finalize the assessment (in case no variation prejudicial to the interest of the taxpayer is proposed in the draft AO); b) Provide an opportunity to the taxpayer, if any variation prejudicial to the interest of the taxpayer is proposed by serving a notice to the taxpayer; c) Assign the draft AO to a review unit in any one RFAC.
VII	The review unit may concur with the draft AO or suggest modification, which shall be intimated to NFAC, who shall take action to either finalize the assessment or provide opportunity to the taxpayer. NFAC upon receipt of suggestions from the review unit, shall send it to a different AU, who shall consider the modifications suggested by review unit and send the final draft AO to NFAC [who again shall follow procedure as per set out above i.e. to finalize or provide opportunity].
VIII	A taxpayer on receipt of show cause notice may furnish his response to NFAC, failing which the assessment shall be finalized based on the draft AO/final draft AO in case of taxpayers who are not eligible to file their objections before Dispute Resolution Panel (DRP). In cases where the variation is prejudicial to the interest of the taxpayer and who are eligible to file their objections before the DRP, NFAC will forward the draft/final AO to the taxpayer. In case a response is

	received from the taxpayer, the same shall be forwarded to the AU, who shall make a revised draft AO and send it to NFAC.
IX	Upon receipt of revised draft AO, NFAC shall: <ul style="list-style-type: none"> a) In case the variation is not prejudicial to the interest of the taxpayer, finalize the AO; b) In case the variation is prejudicial to the interest of the taxpayer and where they are eligible to file their objections before the DRP, forward the revised AO to the taxpayer; c) In case the variation is prejudicial to the interest of the taxpayer, in such a case, the taxpayer may be provided an opportunity and the above procedure shall be followed.
X	Where the draft AO or final draft AO or revised draft AO is forwarded to a taxpayer, eligible to file its objections with the DRP, in such a case, the procedure pertaining to acceptance of order/filing of objections with the DRP, taking into account the directions of the DRP and finalizing of the AO shall be followed.
XI	NFAC shall after completion of assessment, transfer all the electronic records of the case to the TO having jurisdiction over the said case for such action as may be required under the IT Act

- Section 144B(3) proposes to set-up the following Centres and units and specify their respective jurisdiction, namely:
 - NFAC;
 - RFAC;
 - AU;
 - Verification Units;
 - Technical Units; and
 - Review Units.
- All communications amongst the units inter-se or with the taxpayer or any other person shall be through NFAC, which shall be through electronic mode. Section 144B also lays down the manner in which the electronic records will be authenticated, manner in which personal hearings may be conducted (subject to requisite approval), procedure for examination or recording of a statement, standards and procedure for effective functioning of the various centres and units.

Other newly inserted sections as a part of the Faceless Scheme

- By way of insertion of the following provisions (effective from November 1, 2020) in the IT Act, the Central Government has been granted powers to issue notification in the Official Gazette to make a scheme to impart greater efficiency, transparency and accountability by -
 - eliminating the interface between the tax authority and the taxpayer or any other person to the extent technologically feasible;
 - optimizing utilization of the resources through economies of scale and functional specialization;
 - introducing a team-based exercise of powers and performance of functions by two or more tax authorities with dynamic jurisdiction.
- Direct that any of the provisions of this IT Act shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification for giving effect to such scheme. No such direction shall be issued after March 31, 2022.
- Every notification issued in respect of the above, be laid before each House of Parliament as soon as may be after the notification is issued.

- Listed below newly inserted Sections and their purpose:

Newly inserted sections	Purpose
Section 130- Faceless jurisdiction of income-tax authorities	<ul style="list-style-type: none"> Exercise of all or any of the powers and performance of all or any of the functions conferred on, or, as the case may be, assigned to the tax authorities by or under this IT Act as referred to in Section 120; or Vesting the jurisdiction with the TO as referred to in Section 124; or Exercise of power to transfer cases under Section 127; or Exercise of jurisdiction in case of change of incumbency as referred to in Section 129.
Section 135A- Faceless collection of information	<ul style="list-style-type: none"> Calling for information under Section 133; Collecting certain information under Section 133B; or Calling for information by prescribed tax authority under Section 133C; or Exercise of power to inspect register of companies under Section 134; or Exercise of power of TO under Section 135.
Section 142B- Faceless inquiry or Valuation	<ul style="list-style-type: none"> Issuing notice under Section 142(1); Making inquiry before assessment under Section 142(2); or Directing the taxpayer to get his accounts audited under Section 142(2A); or Estimating the value of any asset, property or investment by a Valuation Officer under Section 142A.
Section 92CA(8)	Determination of the arm's length price under Section 92CA(3)
Section 144C (14B)	Issuance of directions by the DRP
Section 151A- Faceless assessment of income escaping assessment	<ul style="list-style-type: none"> Assessment, Reassessment or re-computation under Section 147; or Issuance of notice under Section 148; or Sanction for issue of notice under Section 151.
Section 157A- Faceless rectification, amendments and issuance of notice or intimation	<ul style="list-style-type: none"> Rectification of any mistake apparent from record under Section 154; or Other amendments under Section 155; or Issue of notice of demand under Section 156; or Intimation of loss under Section 157.
Section 231- Faceless collection and recovery of tax	<ul style="list-style-type: none"> Issuance of lower/nil deduction certificate under Section 197; or Deeming a person to be an assessee in default under Section 201(1) or Section 206C (6A), or Issuance of certificate for lower collection of tax under section 206C(9); or Passing of order under Section 210(3) or Section 210(4); or Reduction or waiver of the amount of interest paid or payable by a taxpayer under Section 220(2A); Extending the time for payment or allowing payment by installment under Section 220(3); or Treating the taxpayer as not being in default under Section 220(6) or Section 220(7); Levy of penalty under Section 221; or Drawing of certificate by the Tax Recovery Officer (TRO) under Section 222; or Jurisdiction of TRO under Section 223; or Stay of proceedings in pursuance of certificate and amendment or cancellation

	<p>thereof by the TRO under Section 225; or</p> <ul style="list-style-type: none"> ▪ Other modes of recovery under Section 226; or ▪ Issuance of tax clearance certificate under Section 230.
Section 264A- Faceless revision of orders	Revision of orders under Section 263 or Section 264
Section 264B- Faceless effect of orders	<p>Giving effect to an order of:</p> <ul style="list-style-type: none"> ▪ Commissioner of Income tax (Appeals) under Section 250, ▪ Income tax Appellate Tribunal (ITAT) under Section 254, ▪ High Court under Section 260, ▪ The Hon'ble Supreme Court under Section 262, ▪ Revision orders under Section 263 or Section 264.
Section 293D- Faceless approval of registration	Granting approval or registration by tax authority under any provision of the IT Act
Section 253(8)	Appeal to ITAT as per Section 253(2) of the IT Act
Section 279(4) and Section 279(5)	For the purpose of institution of prosecution proceedings under Section 279(1) of the IT Act or compounding under Section 279(2) of the IT Act

INDIRECT TAX

Chapter V - Amendment to Central Excise Act, 1944, Customs Act, 1962, Customs Tariff Act, 1975 and Chapter V of the Finance Act, 1994

Chapter V of the T&OL Bill provides for relaxation in time limit under certain Indirect tax laws, which are as follows:

Acts	Actions prescribed for extension in time limit	Specified acts which fall under the period	Extension granted	Exceptions to applicability
The Central Excise Act, 1944	<ul style="list-style-type: none"> ▪ Completion of any proceeding, issuance of order, notice, intimation, notification or sanction approval, by whatever name called, by any authority, commissioner or tribunal or 	March 20, 2020 to the September 29, 2020.	September 30, 2020	None
The Customs Act, 1962		Any such date after September 29, 2020 as the Government may specify by way of notification	Any such other date as the Government may specify by way of notification	<ul style="list-style-type: none"> – Submission of arrival manifest, import manifest, or import report, etc. (Section 30) – Submission of arrival manifest and passenger name record information (Section 30A) – Submission of departure manifest or export manifest or export record (Section 41) – Submission of passenger crew departure manifest and

	whatever name called			passenger name record information (Section 41A)
	<ul style="list-style-type: none"> Filing of appeal, reply or refund application, furnishing of report, document, return, or statement, by whatever name called 			<ul style="list-style-type: none"> Submission of documents on entry of goods for importation (Section 46) Clearance of imported goods for home consumption (Section 47)
The Customs Tariff Act, 1975				None
Chapter V of the Finance Act, 1994				None

Chapter VI – Amendment to Central Goods and Services Tax Act, 2017

- Chapter VII of the T&OL Bill introduces Section 168A to the CGST Act, which bestows the power to the Government to extend time limit in special circumstances. The said Section allows the Government on consultation with the GST Council, to extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.
- As per the definition of *force majeure*, extension under the said section can be granted in case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of the CGST Act.
- The power to issue notification under Section 168A of the CGST Act also includes the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.
- The Government under the power granted under Section 168A of the CGST Act has provided extensions vide below mentioned notifications, as amended, to certain actions which are prescribed hereinbelow:

Notification No. & date	Actions for prescribed extension in time limit	Specified acts which fall under the period	Extension granted	Exceptions to applicability
35/2020– Central Tax dated 1.4.2020	<ul style="list-style-type: none"> Completion of any proceeding, issuance of order, notice, intimation, notification or sanction approval, by whatever name called, by any authority, commissioner or tribunal or whatever name called Filing of appeal, reply or refund application, furnishing of report, document, return, or statement, by whatever name called 	March 20, 2020 to the August 30, 2020.	August 31, 2020	<ul style="list-style-type: none"> Time and Value of Supply (Chapter IV) Composition Levy (S. 10(3)) Procedure for Registration (S. 25) Special provisions relating to casual taxable person and non-resident taxable person (S. 27) Tax invoice (S. 31) Furnishing details of outward supplies (S. 37) Levy of late fee (S. 47) Interest on delayed payment (S. 50)

				<ul style="list-style-type: none"> - Power to arrest (S. 69) - Liability of partners of firm to pay tax (S. 90) - Penalty for certain offences (S. 122) - Detention, seizure and release of goods and conveyances in transit (S. 129) - Furnishing of returns except in case of persons to deduct TDS, ISD and non-resident taxable person (S. 39) - Inspection of goods in movement, insofar as e-way bills are concerned (S. 68)
	E-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017	Period of validity expires during the period March 20, 2020 to April 15, 2020	April 30, 2020	
		Generated on or before March 24, 2020 and whose validity has expired on or after March 20, 2020	June 30, 2020	
	Completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act i.e. anti-profiteering measures	March 20, 2020 to November 29, 2020	November 30, 2020	
46/2020– Central Tax dated 9.6.2020	Notice has been issued for rejection of refund claim, in full or in part	March 20, 2020 to August 30, 2020	15 days after the receipt of reply to the notice from the registered person or August 31, 2020, whichever is later	



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