

# GST Filing Dates extended for providing relief to taxpayers in view of COVID-19 pandemic

## 1) Normal Taxpayers filing Form GSTR-3B & Interest calculation

### a. Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

GSTR- 3B Return filing Date	
Tax period	Late fees waived if return filed on or before
Feb, 2020	24th June, 2020
March, 2020	24th June, 2020
April, 2020	24th June, 2020
May, 2020	27th June, 2020 (extended due date for filing)

Interest liability for late filing Form GSTR-3B			
Tax period (a)	Interest not payable, if filed by (b)	Date from which interest is payable@ 9% till date of filing, if filed by 24th June, 2020 (c)	Date from which interest is payable@ 18% till date of filing, if <b>not</b> filed by 24th June, 2020 (d)
Feb, 2020	4th April, 2020	5th April, 2020	21st March, 2020
March, 2020	5th May, 2020	6th May, 2020	21st April, 2020
April, 2020	4th June, 2020	5th June, 2020	21st May, 2020

### b. Taxpayers having aggregate turnover of > Rs. 1.5 crores and upto Rs. 5 crores in preceding FY

GSTR- 3B Return filing Date		
Tax period	Late fees waived if return filed on or before	Principal place of business is in State/UT of
Feb, 2020	29th June, 2020	All States and Union Territories
March, 2020	29th June, 2020	All States and Union Territories
April, 2020	30th June, 2020	All States and Union Territories
May, 2020	12th July, 2020	<b>Group-1</b> Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep
	14th July, 2020	<b>Group-2</b> Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Interest liability for late filing Form GSTR-3B			
Tax period (a)	Interest not payable, if filed by (b)	Date from which interest is payable @18%, if not filed by dates in Column (b), for taxpayers falling in States/UT of Group 1 (c)	Date from which interest payable @18%, if not filed by dates in Column (b), for taxpayers falling in States/UT of Group 2 (d)
Feb, 2020	29th June, 2020	23rd March, 2020	25th March, 2020
March, 2020	29th June, 2020	23rd April, 2020	25th April, 2020
April, 2020	30th June, 2020	23rd May, 2020	25th May, 2020

### c. Taxpayers having aggregate turnover of upto Rs. 1.5 crores in preceding FY

GSTR- 3B Return filing Date		
Return/Tax period	Late fees waived if return filed on or before	Principal place of business is in State/UT of
Feb, 2020	30th June, 2020	All States and Union Territories
March, 2020	03rd July, 2020	All States and Union Territories
April, 2020	6th July, 2020	All States and Union Territories
May, 2020	12th July, 2020	<b>Group-1 (Mentioned Above)</b>
	14th July, 2020	<b>Group-2 (Mentioned Above)</b>

Interest liability for late filing Form GSTR-3B			
Tax period (a)	Interest not payable, if filed by (b)	Date from which interest is payable @18%, if not filed by dates in Column (b), for taxpayers falling in States/UT of Group 1 (c)	Date from which interest payable @18%, if not filed by dates in Column (b), for taxpayers falling in States/UT of Group 2 (d)
Feb, 2020	30th June, 2020	23rd March, 2020	25th March, 2020
March, 2020	03rd July, 2020	23rd April, 2020	25th April, 2020
April, 2020	06th July, 2020	23rd May, 2020	25th May, 2020

## 2) Normal Taxpayers filing Form GSTR-1

Tax period	Due Date	Waiver of late fee if return filed on or before
March 2020	11.04.2020	30.06.2020
April 2020	11.05.2020	30.06.2020
May 2020	11.06.2020	30.06.2020
Quarterly taxpayers Jan to March 2020	30.04.2020	30.06.2020

## 3) Opt in for Composition in FY 2020-21

Normal Taxpayers wanting to opt for Composition **should not file** GSTR3B and GSTR 1 for any tax period of FY 2020-21 from any of the GSTIN on the associated PAN.

Form	Tax period (FY)	Extended Date
GST CMP-02	2020-21	30.06.2020
GST ITC-03	2019-20 (As on 31-3-2020)	31.07.2020

## 4) Compliances for Composition taxpayers:

Form	Tax period	Extended Date
GST CMP-08	Jan to March 2020	07.07.2020
GSTR-4	FY 2019-20	15.07.2020

## 5) NRTP, ISD, TDS & TCS taxpayers:

S. No.	Return Type, Form	To be filed by	Tax Period	Due Date	Extended Date
1	GSTR-5	Non Resident Taxpayers	March, April & May, 2020	20th of succeeding month	30th June, 2020
2	GSTR-6	Input Service Distributors	-do-	13th of succeeding month	30th June, 2020
3	GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10th of succeeding month	30th June, 2020
4	GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10th of succeeding month	30th June, 2020

## 6) Extension of validity period of EWB:

E-way bills (EWB), whose expiry date lies between 20th March, 2020, and 15th April, 2020, would also be deemed to be valid till 30th April, 2020.

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