

Goods and Service Tax Update

Various relaxation in Late Fee for GST returns and Interest on delay payment of taxes

GST Returns	Tax Period	Original Date		Due date of Payment of tax along with applicable Interest Rate			GST return due date with NIL Penalties
		GST return	Payment of Taxes	Due date with no Interest	Due date with 9% interest	Due date with 18% Interest	
GSTR 3B: Having aggregate turnover of more than 5 Crores during preceding year	March, 2021	20 April, 2021	20 April, 2021	Up to 20 April 2021	Between 21 April 2021 to 5 May 2021	From 6 May 2021 and onwards	5 May 2021
	April, 2021	20 May, 2021	20 May, 2021	Up to 20 May 2021	Between 21 May 2021 to 4 June 2021	From 5 June 2021 and onwards	4 June 2021
GSTR 3B: Aggregate turnover of upto 5 Crores during preceding year and who has opted for monthly filing of return under QRMP	March, 2021	20 April, 2021	20 April, 2021	Up to 5 May 2021	Between 06 May 2021 to 20 May 2021	From 21 May 2021 and onwards	20 May 2021
	April, 2021	20th May, 2021	20th May, 2021	Up to 4 June 2021	Between 05 June 2021 to 19 June 2021	From 20 June 2021 and onwards	19 May 2021
GSTR 3B: Aggregate turnover of upto 5 Crores during preceding year and who has opted for Quarterly filing of return under QRMP (category X states/UT*)	March, 2021	22 April, 2021	22 April, 2021	Up to 7 May 2021	Between 08 May 2021 to 22 May 2021	From 23 May 2021 and onwards	22 May 2021
	April, 2021	NA	25 May, 2021	Up to 9 June 2021	Between 10 June 2021 to 24 June 2021	From 25 June 2021 and onwards	NA

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		GST return	Payment of Taxes	Due date with no Interest	Due date with 9% interest	Due date with 18% Interest	
GSTR 3B: Aggregate turnover of upto 5 Crores during preceding year and who has opted for Quarterly filing of return under QRMP (category Y states/UT**)	March, 2021	24 April, 2021	24 April, 2021	Up to 9 May 2021	Between 10 May 2021 to 24 May 2021	From 25 May 2021 and onwards	24 May 2021
	April, 2021	NA	25 May, 2021	Up to 9 June 2021	Between 10 June 2021 to 24 June 2021	From 25 June 2021 and onwards	NA
GST CMP-08: Taxpayer opted for Composition Scheme	January to March, 2021	18 April 2021	18 April 2021	3 May 2021	Between 4 May 2021 to 18 May 2021	From 19 May 2021 and onwards	18 May 2021
GSTR - 4 Annual Return for dealers opted for Composition Scheme for FY 2020-21	FY 2021-21	30 April 2021	NA	NA	NA	NA	31 May 2021
GST ITC-04: Return of Goods sent and received from job worker for Q4 of FY 2020-21	FY 2021-21	25 April 2021	NA	NA	NA	NA	31 May 2021
GSTR-1: Details of outward supplies	April 2021	11 May 2021	NA	NA	NA	NA	26 May 2021

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		GST return	Payment of Taxes	Due date with no Interest	Due date with 9% interest	Due date with 18% Interest	
<u>IFF Details:</u> Details of B2B Supplies by dealers opted for Quarterly filing of return under QRMP	April 2021	13 May 2021	NA	NA	NA	NA	28 May 2021

- ✓ GSTR-3B for the month of May, 2021 shall be filed by considering the cumulative adjustment of ITC for the month of April and May, 2021.

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* Category X states-Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

** Category Y States-Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

(Sources: GST/ CBIC Gst notifications 08/2021, 09/2021, 10/2021, 11/2021, 12/2021, 13/2021 all dated 01.05.2021)

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