

## GST Notifications by Govt. about extended DUE DATE

TURNOVER < 1.5CR & GSTR 1 QUARTERLY					TURNOVER UPTO 5CR & GSTR 1 MONTHLY				
Month	GSTR 3B PAYMENT & RETURN	GSTR 3B LATE FEE & INTEREST	GSTR 1	GSTR 1 LATE FEE	Month	GSTR 3B PAYMENT & RETURN	GSTR 3B LATE FEE & INTEREST	GSTR 1	GSTR 1 LATE FEE
FEBRUARY	30-06-2020	LATE FEE AND INTEREST IS WAIVED IF RETURNS FILED WITHIN EXTENDED DUE DATE	30-06-2020	WAIVED TILL 30/06/20	FEBRUARY	29-06-2020	LATE FEE AND INTEREST IS WAIVED IF RETURNS FILED WITHIN EXTENDED DUE DATE	11-03-2020	APPLICABLE
MARCH	03-07-2020				MARCH	29-06-2020		11-04-2020	WAIVED TILL 30/06/20
APRIL	06-07-2020		31-07-2020	APPLICABLE	APRIL	30-06-2020		11-05-2020	
MAY	12-07-2020			APPLICABLE	MAY	12-07-2020		11-06-2020	

Composition Dealer		
QUARTER / F.Y	CMP - 08 (QUARTERLY)	GSTR 4 (YEARLY)
Q4 2019-20	07-07-2020	-
F.Y. 2019-20	-	15-07-2020
Q1 2020-21	18-07-2020	-
<b>DUE DATE TO OPT FOR COMPOSITION SCHEME FOR 2020-21 IS 31-07-2020</b>		

OTHER RETURNS				
MONTH	GSTR 5 (Non Resident)	GSTR 6 (ISD)	GSTR 7 (TDS)	GSTR 8 (TCS)
FEBRUARY	20-03-2020	13-03-2020	10-03-2020	10-03-2020
MARCH	30-06-2020	30-06-2020	30-06-2020	30-06-2020
APRIL				
MAY				

TURNOVER > 5CR					
Month	GSTR 3B PAYMENT	GSTR 3B RETURN	GSTR 3B LATE FEE & INTEREST	GSTR 1	GSTR 1 LATE FEE
FEBRUARY	04-04-2020	24-06-2020	<b>WAIVER ON LATE FEE - IF RETURN FILED ON OR EXTENDED DUE DATES</b> <b>RELIEF ON INTEREST - IF RETURN FILED ON OR BEFORE 24/06/2020 INTEREST @ 9% P.A. OTHERWISE @ 18% P.A. FROM ORIGINAL DUE DATES AND NOT EXTENDED DUE DATES</b> <b>INTEREST &amp; LATE FEE WAIVED IF FILED WITHIN DUE DATES. NO RELIEF ON INTEREST RATE</b>	11-03-2020	APPLICABLE
MARCH	05-05-2020	24-06-2020		11-04-2020	WAIVED TILL 30/06/20
APRIL	04-06-2020	24-06-2020		11-05-2020	
MAY	27-06-2020	27-06-2020		11-06-2020	

JOB WORK	
QUARTER	ITC 4
Q4 2019-20	30-06-2020
Q1 2020-21	25-07-2020

ANNUAL RETURN AND AUDIT F.Y. 2018-19	
GSTR 9	30-09-2020
GSTR 9C	30-09-2020