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**GST Act**

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	Rule 36(4) restricts the claim of ITC in GSTR 3B. ITC claim is restricted to 10% above the ITC as per GSTR 2A		ITC claimed has to be matched in a consolidated manner with GSTR2A before filing GSTR 3B of September 2020	NA	NA	Notification No.30/2020 dt 03/04/20	ITC as per Books can be claimed without considering the ITC as per GSTR 2A for the periods from February 2020 to August 2020 - Rule 36(4)
b	Composition Dealer - Opting for scheme - <b>Form GST CMP-02</b>	31/03/2020	30/06/2020	Nil	Nil	Notification No.30/2020 dt 03/04/20	
c	Composition Dealer - Payment and filing of return CMP-08 for quarter ended Mar20	18/04/2020	07/07/2020	Nil	Nil	Notification No.34/2020 dt 03/04/20	
d	Composition Dealer - Annual Return GSTR-4 for F.Y.2019-20	30/04/2020	31/10/2020	Nil	Nil	Notification No.64/2020 dt 31/08/20	
e	Status of <b>e-way bills</b> expiring during the lockdown period	Between 20/03/2020 to 15/04/2020	30/06/2020			Notification No.47/2020 dt 09/06/20	
f	Return of <b>TDS under section 51</b> , Input Service Distributors and Non-resident Taxable persons for the month of Mar 2020 to May 2020	10th of succeeding month	30/06/2020			Notification No.35/2020 dt 03/04/20	
g	Return of <b>TCS under section 52</b> for the month of Mar 2020 to May 2020	10th of succeeding month	30/06/2020			Notification No.35/2020 dt 03/04/20	
h	Annual Return GSTR-9 for F.Y.2018-19	31/03/2020	30/09/2020	No Change	No Change	Notification No.41/2020 dt 05/05/20	
i	Annual Return GSTR-9C for F.Y.2018-19	31/03/2020	30/09/2020	No Change	No Change	Notification No.41/2020 dt 05/05/20	
j	Notice issuance, due dates, filling of appeal, submissions, applications, any other proceedings	Between 20/03/2020 to 29/11/2020	30/11/2020			Notification No.65/2020 dt 01/09/20	
k	Date of Expiry of refund order		31/08/2020			Notification No.56/2020 dt 27/06/20	

### GSTR 1

For the month	Periodicity	Actual due date	Extended due date	No Late Fee till
Mar-20	Monthly	11/04/2020	10/07/2020	10/07/2020
Apr-20	Monthly	11/05/2020	24/07/2020	24/07/2020
May-20	Monthly	11/06/2020	28/07/2020	28/07/2020
Jun-20	Monthly	11/07/2020	05/08/2020	05/08/2020
Jan 20 - Mar20	Quarterly	30/04/2020	17/07/2020	17/07/2020
Apr20 - Jun20	Quarterly	30/07/2020	03/08/2020	03/08/2020

### Reference

Notification and Circular No.
NN.51/2020-Central Tax dt 24.06.2020
NN.52/2020-Central Tax dt 24.06.2020
NN.53/2020-Central Tax dt 24.06.2020
NN.54/2020-Central Tax dt 24.06.2020
Cir. No.136/06/2020-GST dt 03.04.2020
NN.57/2020-Central Tax dt 30.06.2020

### GSTR 3B

Turnover in previous year	For the month	Actual due date	Extended due date or No late fee till	No Interest till	Interest Rate @ 9%		Interest rate @ 18% from	Remarks	Applicable in State
					From	To			
More than Rs.5 crores	Feb-20	20/03/2020	24/06/2020	04/04/2020	05/04/2020	24/06/2020	25/06/2020	for First 15 days from actual due date - Interest is NIL	
	Mar-20	20/04/2020	24/06/2020	05/05/2020	06/05/2020	24/06/2020	25/06/2020		
	Apr-20	20/05/2020	24/06/2020	04/06/2020	05/06/2020	24/06/2020	25/06/2020		
	May-20	20/06/2020	27/06/2020	27/06/2020	NA	NA	27/06/2020		
	Jun20 onwards	20th of next month	No waiver / relaxation			20th of next month	No any relaxation for GSTR 3B from Jun20 onwards		
Less than Rs.5 crores	Feb-20	22/03/2020	30/06/2020	30/06/2020	01/07/2020	30/09/2020	01/10/2020	From extended due date till 30/09/20 - Interest @ 9%, After 30/9/20 - Interest @18%	whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
	Mar-20	22/04/2020	03/07/2020	03/07/2020	04/07/2020	30/09/2020	01/10/2020		
	Apr-20	22/05/2020	06/07/2020	06/07/2020	07/07/2020	30/09/2020	01/10/2020		
	May-20	12/07/2020	12/09/2020	12/09/2020	13/09/2020	30/09/2020	01/10/2020		
	Jun-20	22/07/2020	23/09/2020	23/09/2020	24/09/2020	30/09/2020	01/10/2020		
	Jul-20	22/08/2020	27/09/2020	27/09/2020	28/09/2020	30/09/2020	01/10/2020		
Aug-20	22/09/2020	01/10/2020	01/10/2020	NA	NA	02/10/2020	No relaxation in interest		
Less than Rs.5 crores	Feb-20	24/03/2020	30/06/2020	30/06/2020	01/07/2020	30/09/2020	01/10/2020	From extended due date till 30/09/20 - Interest @ 9%, After 30/9/20 - Interest @18%	whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
	Mar-20	24/04/2020	05/07/2020	05/07/2020	06/07/2020	30/09/2020	01/10/2020		
	Apr-20	24/05/2020	09/07/2020	09/07/2020	10/07/2020	30/09/2020	01/10/2020		
	May-20	14/07/2020	15/09/2020	15/09/2020	16/09/2020	30/09/2020	01/10/2020		
	Jun-20	24/07/2020	25/09/2020	25/09/2020	26/09/2020	30/09/2020	01/10/2020		
	Jul-20	24/08/2020	29/09/2020	29/09/2020	30/09/2020	30/09/2020	01/10/2020		
Aug-20	24/09/2020	03/10/2020	03/10/2020	NA	NA	04/10/2020	No relaxation in interest		

\* If the Form GSTR-1 for the period mentioned in Tables above is not filed by the notified dates, late fee will become payable from the due dates for these returns.

\*\* Taxpayers who are yet to file Form GSTR-3B for any month(s) from July, 2017 till July, 2020, can now file Form GSTR-3B till 30th September 2020, without any late fee, for those months in which they did not have any tax liability. However, for the months they had a tax liability, their late fee is capped at Rs 500 per return.

### Calculation of Interest - Illustration :-

For the month	Due date of Filing GSTR-3B for Mar20	Extended due date or No late fee till	Interest @ 9% from	Date of filing GSTR-3B	No. of days of delay	Late Filing Fees	Changed Interest rate	Whether condition for reduced interest is fulfilled?	Remarks
	a	b	c	d	e = (d-a)				
Mar-20	20/04/2020	24/06/2020	06/05/2020	02/05/2020	11	0	0%	Yes	No Interest as delay is less than 15 days
Mar-20	20/04/2020	24/06/2020	06/05/2020	20/05/2020	30	0	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days
Mar-20	20/04/2020	24/06/2020	06/05/2020	20/06/2020	61	0	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days
Mar-20	20/04/2020	24/06/2020	06/05/2020	24/06/2020	65	0	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days
Mar-20	20/04/2020	24/06/2020	06/05/2020	30/06/2020	71	0 - 500	18%	NO	18% for 71 days. no benefit of reduced interest & Late fee as GSTR filed after 24th June 2020