

GSTR 1

01/06/2021

For the month	Periodicity	Actual due date	Extended due date	No Late Fee till
Mar-21	Monthly	11/04/2021	NA	11/04/2021
Apr-21	Monthly	11/05/2021	26/05/2021	26/05/2021
May-21	Monthly	11/06/2021	26/06/2021	26/06/2021

IFF

For the month	Periodicity	Actual due date	Extended due date	No Late Fee till
Mar-21	Monthly	13/04/2021	NA	13/04/2021
Apr-21	Monthly	13/05/2021	28/05/2021	28/05/2021
May-21	Monthly	13/06/2021	28/06/2021	28/06/2021

Compiled by CA Pinki Kedia, 9869030652
Changes in GST Due Date due to Covid19 1st Jun21

for Private Circulation only

Reference

Notification and Circular No.	Title
NN. 8/2021-Central Tax dt 01/05/2021	Relaxation in GST interest rate for March & April 2021
NN. 9/2021-Central Tax dt 01/05/2021	Waiver in Late Fees on delayed filing of March/April GSTR 3B Return
NN. 12/2021-Central Tax dt 01/05/2021	GSTR-1 due date for April 2021 extended to 26th May 2021
NN. 13/2021-Central Tax dt 01/05/2021	IFF due date for April 2021 extended to 28th May 2021
NN. 17/2021-Central Tax dt 01/06/2021	GSTR-1 due date for May 21 extended to 26th Jun21
NN. 18/2021-Central Tax dt 01/06/2021	Relaxation in GST interest rate for GSTR3B
NN. 19/2021-Central Tax dt 01/06/2021	Waiver in Late Fees on delayed filing of GSTR 3B
NN. 20/2021-Central Tax dt 01/06/2021	Waiver in Late Fees on delayed filing of GST return from Jun2021
NN. 27/2021-Central Tax dt 01/06/2021	IFF due date for May 2021 extended to 28th Jun 2021

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	Late Fee**	Remarks
					From	To			
More than Rs.5 crores	Feb-21	20/03/2021	20/03/2021	20/03/2021	NA	NA	21/03/2021	No waiver	
	Mar-21	20/04/2021	05/05/2021	20/04/2021	21/04/2021	05/05/2021	06/05/2021	waived till 05/05/2021	
	Apr-21	20/05/2021	04/06/2021	20/05/2021	21/05/2021	04/06/2021	05/06/2021	waived till 04/06/2021	
	May-21	20/06/2021	05/07/2021	20/06/2021	21/06/2021	06/07/2021	07/07/2021	waived till 05/07/2021	
Less than Rs.5 crores	Feb-21	20/03/2021	20/03/2021	20/03/2021	NA	NA	21/03/2021	No waiver	
	Mar-21	20/04/2021	19/06/2021	05/05/2021	06/05/2021	19/06/2021	20/06/2021	waived till 19/06/2021	
	Apr-21	20/05/2021	04/07/2021	04/06/2021	05/06/2021	04/07/2021	05/07/2021	waived till 04/07/2021	
	May-21	20/06/2021	20/07/2021	05/07/2021	06/07/2021	20/07/2021	21/07/2021	waived till 20/07/2021	
Less than Rs.5 crores	QRMP - Mar 21	22/04/2021	21/06/2021	07/05/2021	08/05/2021	21/06/2021	22/06/2021	waived till 21/06/2021	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
	QRMP - Apr21 payment	25/05/2021	NA	09/06/2021	10/06/2021	09/07/2021	10/07/2021	NA	
	QRMP - May21 payment	25/06/2021	NA	10/07/2021	11/07/2021	25/07/2021	26/07/2021	NA	
Less than Rs.5 crores	QRMP - Mar 21	24/04/2021	23/06/2021	09/05/2021	10/05/2021	23/06/2021	24/06/2021	waived till 23/06/2021	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
	QRMP - Apr21 payment	25/05/2021	NA	09/06/2021	10/06/2021	09/07/2021	10/07/2021	NA	
	QRMP - May21 payment	25/06/2021	NA	10/07/2021	11/07/2021	25/07/2021	26/07/2021	NA	

** Taxpayers who are yet to file Form GSTR-3B for any month(s) from July, 2017 to April, 2021, can now file Form GSTR-3B between 1st June 2021 to 31st August 2021, with late fee of Rs.500 per return, 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 1000 per return.

Relaxation in Late Fee (NN. 20/2021-Central Tax dt 01/06/2021) from Jun21 onwards:-

Category of Taxpayers	Maximum amount of Late Fees
Registered persons who have nil outward supplies in the tax period	Max late fees of Rs 500 (Rs 250 CGST + Rs 250 SGST) per return
Other taxpayers having aggregate turnover in preceding financial year up to Rs 1.5 crores	Max late fees of Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) per return
Other taxpayers having aggregate turnover in preceding financial year between Rs 1.5 crores to Rs 5 crores	Max late fees of Rs 5000 (Rs 2500 CGST + Rs 2500 SGST) per return