

GSTR 1

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	NA	11/06/2021

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	NA	13/06/2021

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	Govt waives 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

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 relaxation in late fee	
	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	20/06/2021	20/06/2021	NA	NA	21/06/2021	no relaxation in late fee	
Less than Rs.5 crores	Feb-21	20/03/2021	20/03/2021	20/03/2021	NA	NA	21/03/2021	no relaxation in late fee	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-21	20/04/2021	20/05/2021	05/05/2021	06/05/2021	20/05/2021	21/05/2021	waived till 20/05/2021	
	Apr-21	20/05/2021	19/06/2021	04/06/2021	05/06/2021	19/06/2021	20/06/2021	waived till 19/06/2021	
	May-21	20/06/2021	20/06/2021	20/06/2021	NA	NA	21/06/2021	no relaxation in late fee	
	QRMP - Mar 21	22/04/2021	24/05/2021	07/05/2021	08/05/2021	22/05/2021	23/05/2021	waived till 21/05/2021	
QRMP - Apr21 payment	25/05/2021	NA	09/06/2021	10/06/2021	24/06/2021	25/06/2021	NA		
Less than Rs.5 crores	Feb-21	20/03/2021	20/03/2021	20/03/2021	NA	NA	21/03/2021	no relaxation in late fee	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-21	20/04/2021	20/05/2021	05/05/2021	06/05/2021	20/05/2021	21/05/2021	waived till 20/05/2021	
	Apr-21	20/05/2021	19/06/2021	04/06/2021	05/06/2021	19/06/2021	20/06/2021	waived till 19/06/2021	
	May-21	20/06/2021	20/06/2021	20/06/2021	NA	NA	21/06/2021	no relaxation in late fee	
	QRMP - Mar 21	24/04/2021	24/05/2021	09/05/2021	10/05/2021	24/05/2021	25/05/2021	waived till 23/05/2021	
QRMP - Apr21 payment	25/05/2021	NA	09/06/2021	10/06/2021	24/06/2021	25/06/2021	NA		