

Extension of Due Dates under CGST Now revised pursuant to Notification Nos.30,31,32,33,34,& 36, Dated 03.04.2020

Shanker and Kapani

1. FORM GSTR-1 Return Filing in Monthly basis

Sr. No.	Period	Present Due Date	Amended Due date CGST Notification No.33 Dated 03.04.2020
1	March 2020	11/04/2020	30/06/2020
2	April-2020	11/05/2020	30/06/2020
3	May-2020	11/06/2020	30/06/2020

2. FORM GSTR-1 Return Filing in Quarterly basis

Sr. No.	Period	Present Due Date	Amended Due date CGST Notification No.33 Dated 03.04.2020
1	Jan 2020 to March 2020	30/04/2020	30/06/2020

3. Form GSTR3B Return Filing if Annual Turnover is more than Rs. 1.5 Cr & upto Rs. 5 Cr. in the preceeding financial year

Sr. No.	Period	Present Due Date	Amended Due date CGST Notification No.31,32 & 36 Dated 03.04.2020	Interest , Late Fees & Penalty
1	Feb-2020	20/03/2020	29/06/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 29 th June,2020
2	March-2020	20/04/2020	29/06/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 29 th June,2020
3	April-2020	20/05/2020	30/06/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 30 th June,2020

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4	May-2020	20/06/2020	12/07/2020 14/07/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 12 th & 14 th July,2020 (as per State Group Specified in the below note 1& 2)
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4. Form GSTR3B Return Filing if Annual Turnover is upto Rs. 1.5 Cr in the preceding financial year

Sr. No.	Period	Present Due Date	Amended Due date CGST Notification No.31,32 & 36 Dated 03.04.2020	Interest , Late Fees & Penalty
1	Feb-2020	20/03/2020	30/06/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 30 th June,2020
2	March-2020	20/04/2020	03/07/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 03 th July,2020
3	April-2020	20/05/2020	06/07/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 06 th July,2020
4	May-2020	20/06/2020	12/07/2020 14/07/2020	No Interest, Late Fees & Penalty to be charged, if return filed before 12 th & 14 th July,2020 (as per State Group Specified in the below note 1& 2)

NOTE:- 1) Due date is 12/07/2020 for the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

2) Due date is 14/07/2020 for the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam,

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West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

5. Form GSTR3B Return Filing if Annual Turnover is more than Rs. 5 Cr in the preceding financial year

Sr. No.	Period	Present Due Date	Amended Due date CGST Notification No.31,32 & 36 Dated 03.04.2020	Interest , Late Fees & Penalty
1	Feb-2020	20/03/2020	24/06/2020	Interest @9% Per annum from the 15 days after due date , No Late Fee and penalty will be charged, if return filed before 24 th June,2020
2	March-2020	20/04/2020	24/06/2020	Interest @9% Per annum from the 15 days after the due date , No Late Fee and penalty will be charged, if return filed before 24 th June,2020
3	April-2020	20/05/2020	24/06/2020	Interest @9% Per annum from the 15 days after the due date , No Late Fee and penalty will be charged, if return filed before 24 th June,2020
4	May-2020	20/06/2020	27/06/2020	Interest @9% Per annum from the 15 days after the due date , No Late Fee and penalty will be charged, if return filed before 27 th June,2020

6. Filing of Form GST CMP -08 for furnishing of statement containing details of payment of Self assessment tax for the quarter ending 31.03.2020 the due dates are also extended up to 07.07.2020. As per CGST Notification No.34 dated 03.04.2020

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- 7.** Filing of Form GSTR -04 for Registered person paying composition tax for the financial year ending 31.03.2020, the due dates are also extended up to 15.07.2020. As per CGST Notification No.34 dated 03.04.2020
- 8.** Filing of Form GST CMP 02 for filing and e-verifying of intimation by registered person opting to pay composition tax under section for financial year 2020-21, the due dates are also extended up to 30.06.2020. As per CGST Notification No.30 dated 03.04.2020
- 9.** Filing of Form ITC-03 for filing also will be extended up to 31.07.2020 As per CGST Notification No.30 dated 03.04.2020
- 10.** Filing of Other Returns & Forms Like -GSTR-5,GSTR-5A,GSTR-6,GSTR-7 where due dates are between 20th March & 29th June, the due dates are also extended up to 30st June,2020. As per Circular No.1 dated 03.04.2020
- 11.** Due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20th March 2020 to 29th June 2020 shall be extended to 30th June 2020. Similar extension is granted under Central Excise, Customs & Service Tax provisions.