

DUE TO COVID-19 PANDEMIC AND CHALLENGES FACED BY TAXPAYERS, GOVERNMENT HAS FACILITATED THROUGH VARIOUS RELIEF MEASURES

Team TRD

Relief in opting for Composition by Taxpayers, filing other Returns & EWB

Opt in for Composition in FY 2020-21

Normal Taxpayers wanting to opt for Composition should not file GSTR3B and GSTR 1 for any tax period of FY 2020-21 from any of the GSTIN on the associated PAN.

Form	Tax period (FY)	Extended Date
GST CMP-02	2020-21	30.06.2020
GST ITC-03	2019-20 (As on 31-3-2020)	31.07.2020

Compliances for Composition taxpayers:

Form	Tax period	Extended Date
GST CMP-08	Jan to March 2020	07.07.2020

NRTP, ISD, TDS & TCS taxpayers:

Return Type, Form	To be filed by	Tax Period	Due Date	Extended Date
GSTR-5	Non Resident Taxpayers	March, April, May, June & July 2020	20th of succeeding month	31st Aug., 2020
GSTR-6	Input Service Distributors	-do-	13th of succeeding month	31st Aug., 2020
GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10th of succeeding month	31st Aug., 2020
GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10th of succeeding month	31st Aug., 2020

Extension of validity period of EWB:

The validity of E-way bills (EWBs), generated on or before 24th March, 2020, and whose validity expiry date lies on or after 20th March, 2020, is deemed to have been extended till 31st August, 2020.

Relief in late fee to Taxpayers filing Form GSTR-3B

Government has extended dates for GST filings as notified vide Not. No. 52/2020 dt 24.06.2020 and No. No 57/2020-CT dated 30.06.2020.

a. Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Late fees waived if return filed on or before
February	24th June
March	24th June
April	24th June

b. Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY

Tax period	Late fees waived if return filed on or before (For Group A States)*	Late fees waived if return filed on or before (For Group B States)*
February	30th June	30th June
March	03rd July	05th July
April	06th July	09th July
May	12th Sept	15th Sept
June	23rd Sept	25th Sept
July	27th Sept	29th Sept

- Note 1:** If the registered persons fail to furnish Form GSTR-3B returns for the tax periods according to the condition mentioned in the Table 1(a) and (b) above, but furnish the returns till the 30th day of September, 2020, the total amount of late fee payable shall be completely waived if the tax payable is NIL and shall be capped at Rs 500 per return, in case of any tax liability.
- Note 2:** For the taxpayers having an aggregate turnover of more than Rs 5 Cr. in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee shall be capped at Rs 500 per return and shall stand fully waived for those taxpayers where the total amount of tax payable in the said return is Nil.
- Note 3:** Taxpayers who are yet to file Form any month(s) from July, 2017 till Jan., 2020, can now file Form GSTR-3B from 1st July, 2020 till 30th Sept., 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 would be capped at Rs 500 per return.

*** Group A States-** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

*** Group B States-** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Relief in payment of interest to Taxpayers filing Form GSTR-3B

Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	20th March, 2020	4th April, 2020	5th April to 24th June, 2020	25th June, 2020
March, 2020	20th April, 2020	5th May, 2020	6th May to 24th June, 2020	25th June, 2020
April, 2020	20th May, 2020	4th June, 2020	5th June to 24th June, 2020	25th June, 2020
May, 2020	27th June, 2020 (extended date for filing)	27th June, 2020	--	28th June, 2020

Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A States)

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	22nd March, 2020	30th June, 2020	1st July to 30th Sept., 2020	1st Oct., 2020
March, 2020	22nd April, 2020	3rd July, 2020	4th July to 30th Sept., 2020	1st Oct., 2020
April, 2020	22nd May, 2020	6th July, 2020	7th July to 30th Sept., 2020	1st Oct., 2020
May, 2020	12th July, 2020 (extended date for filing)	12th Sept., 2020	13th Sept to 30th Sept., 2020	1st Oct., 2020
June, 2020	22nd July, 2020	23rd Sept., 2020	24th Sept to 30th Sept., 2020	1st Oct., 2020

Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B States)

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	24th March, 2020	30th June, 2020	1st July to 30th Sept., 2020	1st Oct., 2020
March, 2020	24th April, 2020	5th July, 2020	6th July to 30th Sept., 2020	1st Oct., 2020
April, 2020	24th May, 2020	9th July, 2020	10th July to 30th Sept., 2020	1st Oct., 2020
May, 2020	14th July, 2020 (extended date for filing)	15th Sept., 2020	16th Sept to 30th Sept., 2020	1st Oct., 2020
June, 2020	24th July, 2020	25th Sept., 2020	26th Sept to 30th Sept., 2020	1st Oct., 2020

* **Group A States-** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

* **Group B States-** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Relief in late fee to Taxpayers filing Form GSTR-1

Government has extended dates for GST filings as notified vide Notification No. 53/2020 dt 24.06.2020. A Circular No. 141/1/2020-GST dated 24th June, 2020 has also been issued in this regard.

Late Fee Relief to Normal Taxpayers filing Form GSTR-1:

Tax period	Due Date	Waiver of late fee if return filed on or before
March, 2020	11.04.2020	10.07.2020
April, 2020	11.05.2020	24.07.2020
May, 2020	11.06.2020	28.07.2020
June, 2020	11.07.2020	05.08.2020
Quarterly taxpayers January to March 2020	30.04.2020	17.07.2020
Quarterly taxpayers April to June 2020	31.07.2020	03.08.2020

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