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GST COMPLIANCE RELAXATIONS PURSUANT TO GST COUNCIL RECOMMENDATIONS

Pursuant to the GST Council recommendations in their 43rd meeting held on 28th May 2021 at New Delhi, CBIC has issued series of notifications relaxing GST compliance requirements.

The changes are categorized in below major areas and summarized for ease of understanding –

A. Reduction of late fees -

The Government, vide [Notification No. 19/2021](#), dated 1st June, 2021, inter alia, has waived the late fee payable, in excess of amount as specified in the Tables, as given below:

1. For the registered persons who have failed to furnish the return in FORM GSTR-3B, for the months /quarter of July, 2017 to April, 2021, by the due date:

Sl. No.	Return in FORM GSTR-3B for the month/quarter of	Amount of Central & State/UT tax payable in the return	If Return furnished between	Late fee payable waived in excess of (Rs)
1	July, 2017 to April, 2021	NIL	1st June, 21 and 31st August, 21	500
2	July, 2017 to April, 2021	Not NIL	1st June, 21 and 31st August, 21	1000

2. For the tax period of June, 2021 onwards or quarter ending June, 2021 onwards:

Sl.No	Class of registered persons	Late fee payable waived in excess of (Rs)
1	Registered persons whose total amount of Central Tax & State/UT tax payable in the said return is Nil	500
2	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	2,000
3	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	5,000

A. Extension of due dates for various compliances -

Government has extended the dates of various compliances by Taxpayers under GST vide [Notn No 12/2021-CT, dated 1st May, 2021](#), read with [Notn No 17/2021 CT dated 1st June, 2021](#), [Note No 14/2021-CT, dated 1st May, 2021](#), read with [Notn No 24/2021-CT, dated 1st June, 2021](#), [Notn No 25/2021-CT, dated 1st June, 2021](#), [Notn No 26/2021-CT, dated 1st June, 2021](#).

The details are summarized below:

i. Filing of Form GSTR-1/IFF by Normal Taxpayers:

Sl. No.	Form Type	To be filed by	Tax period	Due Date/ last date	Due Date/ last date Extended till
1	Form GSTR-1 (Monthly)	Normal Taxpayer filing Monthly returns	May, 2021	11.06.2021	26.06.2021
2	Form IFF (optional)	Normal Taxpayers under QRMP Scheme	May, 2021	13.06.2021	28.06.2021

ii. Filing of Returns by Composition, Non Resident Taxpayers, Input Service Distributors, TDS & TCS Taxpayers and Job Work Return:

Sl. No.	Return Type (Form)	To be filed by	Tax period	Due Date	Due Date Extended till
1	GSTR-4	Composition Taxpayers (Annual Return)	FY 2020-21	30 th April, 2021	31 st July, 2021
2	GSTR-5	Non Resident Taxpayers (NRTP)	March/April/May, 2021	20 th April/ May/ June, 2021	30 th June, 2021
3	GSTR-6	Input Service Distributors (ISD)	April/May, 2021	13 th May/June, 2021	30 th June, 2021
4	GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10 th May/June, 2021	30 th June, 2021
5	GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10 th May/June, 2021	30 th June, 2021
6	ITC - 04	Job Work Return	Quarter Jan-Mar 21	25 th April 21	30 th June 21

B. Relief in form of Waiver of Interest and/or Late fees (Notification No 18 and 19/2021 dated 1st June 21)-

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Quarterly) & composition taxpayers for periods of March, April & May, 2021, vide The details are summarized below:

A. Relaxations in filing Form CMP-08 for Composition Taxpayers:

Sl. No.	Tax Period	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
			First 15 days from due date	Next 45 days	From 61 st day onwards	
1	March, 2021 (Qtr.)	18 th April, 2021	No Interest	9%	18%	NA

B. Relaxation to normal taxpayers in filing of monthly return in Form GSTR-3B

Sl. No.	Tax Period	Class of taxpayer (Based on AATO)	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				NIL	9%	18%	
1	March, 2021	> Rs. 5 Cr.	20 th April	NA	First 15 days	From 16 th Day	5 th May, 2021
		Up to Rs. 5 Cr	20 th April	First 15 days	For next 45 days	From 60 th day onwards	19 th June, 2021
2	April, 2021	> Rs. 5 Cr.	20 th May	NA	First 15 days from Due date	From 16 th Day from due date	4 th June, 2021
		Up to Rs. 5 Crs	20 th May	First 15 days	For next 30 days	From 45 th day onwards	4 th July, 2021
3	May, 2021	> Rs. 5 Cr.	20 th June	NA	First 15 days from Due date	From 16 th Day from due date	5 th July, 2021
		Up to Rs. 5 Cr	20 th June	First 15 days	For next 15 days	From 30 th day onwards	20 th July, 2021

C. Relaxation in filing of Form GSTR-3B (Quarterly) by Taxpayers under QRMP Scheme

Sl. No.	Tax Period	Form Type	Due date of filing	Reduced Rate of Interest			Waiver of late fee till
				1st 15 days from due date	Next 45 days	From 61 st day onwards	
1	March, 2021	Form GSTR-3B (Quarterly)	22/24 th April, 2021, (Group A/B)	No Interest	9%	18%	21/ 23 rd June, 2021,(Group A/B)
2	April, 2021	Form GST PMT-06	25 th May, 2021	No Interest	9%	18%	NA
3	May, 2021	Form GST PMT-06	25 th June, 2021	No Interest	9%	18%	NA