

Measures by CBIC to provide relief to taxpayers in view of COVID-19 pandemic

Interest liability for filing Form GSTR-3B

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

Tax period	Interest not payable, if filed by	Date from which interest is payable@ 9% till date of filing, if filed by 24th June, 2020	Date from which interest is payable@ 18% till date of filing, if not filed by 24th June, 2020	Late fees waived if return filed on or before
Feb, 2020	4th April, 2020	5th April, 2020	21st March, 2020	24th June, 2020
March, 2020	5th May, 2020	6th May, 2020	21st April, 2020	24th June, 2020
April, 2020	4th June, 2020	5th April, 2020	21st May, 2020	24th June, 2020
May, 2020	-	-	-	27th June, 2020 (extended due date for filing)

b. Taxpayers having aggregate turnover of > Rs. 1.5 crores and upto Rs. 5 crores in preceding FY

Tax period	Interest not payable, if filed by	Date from which interest is payable@ 9% till date of filing, if filed by 24th June, 2020	Date from which interest is payable@ 18% till date of filing, if not filed by 24th June, 2020	Late fees waived if return filed on or before
Feb, 2020	29th June, 2020	23rd March, 2020	25th March, 2020	29th June, 2020
March, 2020	29th June, 2020	23rd April, 2020	25th April, 2020	29th June, 2020
April, 2020	30th June, 2020	23rd May, 2020	25th May, 2020	30th June, 2020

c. Taxpayers having aggregate turnover of upto Rs. 1.5 crores in preceding FY

Tax period	Interest not payable, if filed by	Date from which interest is payable@ 9% till date of filing, if filed by 24th June, 2020	Date from which interest is payable@ 18% till date of filing, if not filed by 24th June, 2020	Late fees waived if return filed on or before
Feb, 2020	30th June, 2020	23rd March, 2020	25th March, 2020	30th June, 2020
March, 2020	3rd July, 2020	23rd April, 2020	25th April, 2020	3rd July, 2020
April, 2020	6th July, 2020	23rd May, 2020	25th May, 2020	6th July, 2020

Taxpayers having aggregate turnover of upto Rs. 5 Cr. in preceding FY

Return Type, Form	Extended date and no late fees if return filed on or before	Principal place of business is in State/UT of
May, 2020 Group 1 States/UTs	12th July, 2020	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
May, 2020 Group 2 States/UTs	14th July, 2020	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

Extension in Due dates of GSTR 5, GSTR 6, GSTR 7, GSTR 8

<u>Return Type, Form</u>	<u>To be filed by</u>	<u>Tax Period</u>	<u>Due Date</u>	<u>Extended Date</u>
GSTR-5	Non Resident Taxpayers	March, April & May, 2020	20th of succeeding month	30th June, 2020
GSTR-6	Input Service Distributors	March, April & May, 2020	13th of succeeding month	30th June, 2020
GSTR-7	Tax Deductors at Source (TDS deductors)	March, April & May, 2020	10th of succeeding month	30th June, 2020
GSTR-8	Tax Collectors at Source (TCS collectors)	March, April & May, 2020	10th of succeeding month	30th June, 2020

Normal Taxpayers filing Form GSTR-1

<u>Tax period</u>	<u>Due Date</u>	<u>Waiver of late fee if return filed on or before</u>
March 2020	11.04.2020	30.06.2020
April 2020	11.05.2020	30.06.2020
May 2020	11.06.2020	30.06.2020
Quarterly taxpayers Jan to March 2020	30.04.2020	30.06.2020

Relief to Composition Taxpayers

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

<u>Form</u>	<u>Tax period (FY)</u>	<u>Extended Date</u>
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

<u>Form</u>	<u>Tax period (FY)</u>	<u>Extended Date</u>
GST CMP-08	Jan to March 2020	07.07.2020
GSTR-4	FY 2019-20	15.07.2020

Extension of validity period of EWB

E-way bills (EWB), whose expiry date lies between 20th March, 2020, and 15th April, 2020, would also be deemed to be valid till 30th April, 2020.