

## **Relief in late fee to Taxpayers filing Form GSTR-3B and Form GSTR-1**

Due to COVID-19 pandemic and challenges faced by taxpayers, Government has extended dates for GST filings vide [Notifications 51 to 54/2020](#) dated 24.06.2020 and [Circular No. 141/1/2020-GST](#) dated 24th June, 2020

### **Late Fee Relief to Normal Taxpayers filing Form GSTR-3B:**

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

<b>Tax period</b>	<b>Late fees waived if return filed on or before</b>
Feb, 2020	24th June, 2020
March, 2020	24th June, 2020
April, 2020	24th June, 2020
May, 2020	27th June, 2020 (extended date for filing)

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

<b>Tax period</b>	<b>Late fees waived if return filed on or before (For Group A States)*</b>	<b>Late fees waived if return filed on or before (For Group B States)*</b>
Feb, 2020	30th June, 2020	30th June, 2020
March, 2020	03rd July, 2020	05th July, 2020
April, 2020	06th July, 2020	09th July, 2020
May, 2020	12th Sept., 2020	15th Sept., 2020
June, 2020	23rd Sept., 2020	25th Sept., 2020
July, 2020	27th Sept., 2020	29th Sept., 2020

1. **\* Group A-** 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
2. **\* Group B-** 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

**Note:** Taxpayers who are yet to file Form GSTR-3B for 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 is capped at Rs 500 per return.

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

<b>Tax period</b>	<b>Due Date</b>	<b>Waiver of late fee if return filed on or before</b>
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 Jan to March 2020	30.04.2020	17.07.2020
Quarterly taxpayers April to June 2020	31.07.2020	03.08.2020

**Note:** If the Form GSTR-3B and Form GSTR-1 for the period mentioned in Tables above is not filed by the notified dates, late fee will become payable from the due dates for these returns.

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

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

<b>Tax period</b>	<b>Due Date</b>	<b>No interest payable till</b>	<b>Interest payable @ 9% from &amp; till</b>	<b>Interest payable @ 18% from</b>
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-Mentioned in Page 1)**

<b>Tax period</b>	<b>Due Date</b>	<b>No interest payable till</b>	<b>Interest payable @ 9% from &amp; till</b>	<b>Interest payable @ 18% from</b>
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-Mentioned in Page 1)**

<b>Tax period</b>	<b>Due Date</b>	<b>No interest payable till</b>	<b>Interest payable @ 9% from &amp; till</b>	<b>Interest payable @ 18% from</b>
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

## **Relief in opting for Composition by Taxpayers & filing other Returns**

Due to COVID-19 pandemic and challenges faced by taxpayers, Government has extended dates for GST filings. These are notified in [Notifications 30, 34 & 35/2020](#) dated 03.04.2020 & [47/2020](#) dated 09.06.2020.

### **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
GSTR-4	FY 2019-20	15.07.2020

### **NRTP, ISD, TDS & TCS taxpayers:**

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