

Notification No. 74/2020 – Central Tax

Dated – 15th October, 2020

Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.

CBIC has notified the registered persons having aggregate turnover of up to Rs. 1.5 crore in the preceding financial year or the current financial year shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1**

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13 th January, 2021
2	January, 2021 to March, 2021	13 th April, 2021