

## Notification No. 76/2020 – Central Tax

Dated – 15<sup>th</sup> October, 2020

### Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for October, 2020 to March, 2021

Commissioner has specified that the return in FORM GSTR-3B of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

Provided that, for taxpayers having an aggregate turnover of up to Rs. five crore in the previous financial year, whose principal place of business is specified in **State A category** the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the **twenty-second day of the month succeeding such month**.

Provided further that, for taxpayers having an aggregate turnover of up to Rs. five crore rupees in the previous financial year, whose principal place of business is **specified in State B category** the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the **twenty-fourth day of the month succeeding such month**

**State A category** - Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.

**State B category** - Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

For more details, please follow: <https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-76-central-tax-english-2020.pdf>