

## Waiver of interest and late fee to normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers, for the tax periods of March and April, 2021

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Quarterly) & composition taxpayers for the tax periods of March and April, 2021, through Central Tax [Notification Nos. 08/2021](#) and [09/2021](#), both dated 1st May, 2021. The details are summarized below:

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

| Sl. No. | Tax Period  | Class of taxpayer<br>(Based on AATO) | Due date of filing     | Reduced Rate of Interest    |              |                                   | Waiver of late fee till     |
|---------|-------------|--------------------------------------|------------------------|-----------------------------|--------------|-----------------------------------|-----------------------------|
|         |             |                                      |                        | First 15 days from due date | Next 15 days | From 31 <sup>st</sup> day onwards |                             |
| 1       | March, 2021 | > Rs. 5 Cr.                          | 20 <sup>th</sup> April | 9%                          | 18%          | 18%                               | 5 <sup>th</sup> May, 2021   |
|         |             | Up to Rs. 5 Cr                       | 20 <sup>th</sup> April | Nil                         | 9%           | 18%                               | 20 <sup>th</sup> May, 2021  |
| 2       | April, 2021 | > Rs. 5 Cr.                          | 20 <sup>th</sup> May   | 9%                          | 18%          | 18%                               | 4 <sup>th</sup> June, 2021  |
|         |             | Up to Rs. 5 Cr                       | 20 <sup>th</sup> May   | Nil                         | 9%           | 18%                               | 19 <sup>th</sup> June, 2021 |

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

| Sl. No. | Tax Period  | Class of taxpayer<br>(Based on AATO) | Due date of filing                              | Reduced Rate of Interest    |              |                                   | Waiver of late fee till                        |
|---------|-------------|--------------------------------------|---|-----------------------------|--------------|-----------------------------------|--|
|         |             |                                      |   | First 15 days from due date | Next 15 days | From 31 <sup>st</sup> day onwards |  |
| 1       | March, 2021 | Form GSTR-3B (Quarterly)             | 22/24 <sup>th</sup> April, 2021,<br>(Group A/B) | Nil                         | 9%           | 18%                               | 22/ 24 <sup>th</sup> May, 2021,<br>(Group A/B) |
| 2       | April, 2021 | Form GST PMT-06                      | 25 <sup>th</sup> May, 2021                      | Nil                         | 9%           | 18%                               | NA   |

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

For Quarter of Jan-March, 2021, instead of 18th April, 2021, Composition Taxpayers can now file their quarterly return in Form CMP-08, without interest up to 3rd May, 2021, with 9% reduced interest between 4th May to 18th May, 2021, and with 18% interest from 19th May, 2021 onwards.

## **Extension in dates of various GST Compliances for GST Taxpayers**

Government has extended the dates of various compliances by Taxpayers under GST, through Central Tax Notification Nos. 10/2021, 11/2021, 12/2021, 13/2021, 14/2021, all dated 1st May, 2021. The details are summarized below:

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

| Sl.No. | Return Type(Form)     | To be filed by                         | Tax period  | Due Date   | Due Date Extended till |
|--------|-----------------------|--|-------------|------------|------------------------|
| 1      | Form GSTR-1 (Monthly) | Normal Taxpayer filing Monthly returns | April, 2021 | 11.05.2021 | 26.05.2021             |
| 2      | Form IFF              | Normal Taxpayers under QRMP Scheme     | April, 2021 | 13.05.2021 | 28.05.2021             |

### E. Filing of Returns by Composition, NRTP, ISD, TDS & TCS Taxpayers:

| 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         | 30th April, 2021      | 31st May, 2021         |
| 2      | GSTR-5            | Non Resident Taxpayers (NRTP)             | March/ April, 2021 | 20th April/ May, 2021 | 31st May, 2021         |
| 3      | GSTR-6            | Input Service Distributors (ISD)          | April, 2021        | 13th May, 2021        | 31st May, 2021         |
| 4      | GSTR-7            | Tax Deductors at Source (TDS deductors)   | -do-               | 10th May, 2021        | 31st May, 2021         |
| 5      | GSTR-8            | Tax Collectors at Source (TCS collectors) | -do-               | 10th May, 2021        | 31st May, 2021         |

### F. Filing of Form ITC-04:

The due date for filing of Form GST ITC-04 (to be filed by Principal/Manufacturer for goods sent/received/supplied from Job Worker) for the quarter Jan-March, 2021, (due date 25th April, 2021) has been extended till 31st May, 2021



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04/05/2021

Government has granted waiver from payment of interest and/or late fee to normal (Monthly / Quarterly) & composition taxpayers for the tax periods of March and April, 2021, through Central Tax Notification Nos. 08/2021 and 09/2021, both dated 1st May, 2021. The details are summarized below:

### A. 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     |
|---------|-------------|-----------------------------------|------------------------|-----------------------------|--------------|-----------------------------------|-----------------------------|
|         |             |                                   |                        | First 15 days from due date | Next 15 days | From 31 <sup>st</sup> day onwards |                             |
| 1       | March, 2021 | > Rs. 5 Cr.                       | 20 <sup>th</sup> April | 9%                          | 18%          | 18%                               | 5 <sup>th</sup> May, 2021   |
|         |             | Up to Rs. 5 Cr                    | 20 <sup>th</sup> April | Nil                         | 9%           | 18%                               | 20 <sup>th</sup> May, 2021  |
| 2       | April, 2021 | > Rs. 5 Cr.                       | 20 <sup>th</sup> May   | 9%                          | 18%          | 18%                               | 4 <sup>th</sup> June, 2021  |
|         |             | Up to Rs. 5 Cr                    | 20 <sup>th</sup> May   | Nil                         | 9%           | 18%                               | 19 <sup>th</sup> June, 2021 |

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

| Sl. No. | Tax Period  | Class of taxpayer (Based on AATO) | Due date of filing                           | Reduced Rate of Interest    |              |                                   | Waiver of late fee till                     |
|---------|-------------|-----------------------------------|--|-----------------------------|--------------|-----------------------------------|---|
|         |             |                                   |  | First 15 days from due date | Next 15 days | From 31 <sup>st</sup> day onwards |   |
| 1       | March, 2021 | Form GSTR-3B (Quarterly)          | 22/24 <sup>th</sup> April, 2021, (Group A/B) | Nil                         | 9%           | 18%                               | 22/ 24 <sup>th</sup> May, 2021, (Group A/B) |
| 2       | April, 2021 | Form GST PMT-06                   | 25 <sup>th</sup> May, 2021                   | Nil                         | 9%           | 18%                               | NA  |

**C. Relaxations in filing Form CMP-08 for Composition Taxpayers :** For Quarter of Jan-March, 2021, instead of 18th April, 2021, Composition Taxpayers can now file their quarterly return in Form CMP-08, without interest up to 3rd May, 2021, with 9% reduced interest between 4th May to 18th May, 2021, and with 18% interest from 19th May, 2021 onwards.

## Extension in dates of various GST Compliances for GST Taxpayers

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Government has extended the dates of various compliances by Taxpayers under GST, through Central Tax Notification Nos. 10/2021, 11/2021, 12/2021, 13/2021, 14/2021, all dated 1st May, 2021. The details are summarized below:

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

| Sl.No. | Return Type(Form)     | To be filed by                         | Tax period  | Due Date   | Due Date Extended till |
|--------|-----------------------|--|-------------|------------|------------------------|
| 1      | Form GSTR-1 (Monthly) | Normal Taxpayer filing Monthly returns | April, 2021 | 11.05.2021 | 26.05.2021             |
| 2      | Form IFF              | Normal Taxpayers under QRMP Scheme     | April, 2021 | 13.05.2021 | 28.05.2021             |

### E. Filing of Returns by Composition, NRTP, ISD, TDS & TCS Taxpayers:

| 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         | 30th April, 2021      | 31st May, 2021         |
| 2      | GSTR-5            | Non Resident Taxpayers (NRTP)             | March/ April, 2021 | 20th April/ May, 2021 | 31st May, 2021         |
| 3      | GSTR-6            | Input Service Distributors (ISD)          | April, 2021        | 13th May, 2021        | 31st May, 2021         |
| 4      | GSTR-7            | Tax Deductors at Source (TDS deductors)   | -do-               | 10th May, 2021        | 31st May, 2021         |
| 5      | GSTR-8            | Tax Collectors at Source (TCS collectors) | -do-               | 10th May, 2021        | 31st May, 2021         |

**F. Filing of Form ITC-04:** The due date for filing of Form GST ITC-04 (to be filed by Principal/Manufacturer for goods sent/received/supplied from Job Worker) for the quarter Jan-March, 2021, (due date 25th April, 2021) has been extended till 31st May, 2021