New Due dates for GST Returns (COVID19 Relief Measures)

It is a misunderstanding that GST Returns date is extended till June End for all. Taxpayers having Turnover over 5 crores will have to pay interest and late fees if returns filed beyond due date. However, there are relaxations. Know more below

Turnover	Description	Original Due Date	Revised New Prescribed Due Date* (Interest & Late Fees may apply details below)
Furnishing of Form GSTR-3B for the month of			
Less than Rs. 1.5 crores	February 2020	22-03-2020/ 24-03-2020	30-06-2020
	March 2020	22-04-2020/ 24-04-2020	03-07-2020
	April 2020	22-05-2020/ 24-05-2020	06-07-2020
More than Rs. 1.5 crores but upto Rs. 5 crore	February 2020	22-03-2020/ 24-03-2020	29-06-2020
	March 2020	22-04-2020/ 24-04-2020	29-06-2020
	April 2020	22-05-2020/ 24-05-2020	30-06-2020
More than Rs. 5 crores	February 2020	20-03-2020	24-06-2020
	March 2020	20-04-2020	24-06-2020
	April 2020	20-05-2020	24-06-2020
Upto Rs. 5 crore	May 2020	22-06-2020/ 24-06-2020	12-07-2020/ 14-07-2020
More than Rs. 5 Crore	May 2020	20-06-2020	27-06-2020

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New Due dates for GST Returns (COVID19 Relief Measures)

Furnishing of Form GSTR-1 for the quarter/month of			
Less than Rs. 1.5 crore	January-March, 2020	30-04-2020	30-06-2020
More than Rs.	March 2020	11-04-2020	30-06-2020
	April 2020	11-05-2020	30-06-2020
	May 2020	11-06-2020	30-06-2020
Furnishing of Form GSTR-5 Non Resident Tax Payer for the month of			
-	February 2020	20-03-2020	30-06-2020
	March 2020	20-04-2020	30-06-2020
	April 2020	20-05-2020	30-06-2020
	May 2020	20-06-2020	30-06-2020
Furnishing of Form GSTR-5A for the month of			
-	February 2020	20-03-2020	30-06-2020
	March 2020	20-04-2020	30-06-2020
	April 2020	20-05-2020	30-06-2020
	May 2020	20-06-2020	30-06-2020
Furnishing of Form GSTR-6 Input Service Distributor for the month of			
-	March 2020	13-04-2020	30-06-2020
	April 2020	13-05-2020	30-06-2020
	May 2020	13-06-2020	30-06-2020
Furnishing of Form GSTR-7 TDS Deductor for the month of			
-	March 2020	10-04-2020	30-06-2020
	April 2020	10-05-2020	30-06-2020
	May 2020	10-06-2020	30-06-2020
Furnishing of Form GSTR-8 TCS Collector for the month of			
-	March 2020	10-04-2020	30-06-2020
	April 2020	10-05-2020	30-06-2020
	May 2020	10-06-2020	30-06-2020
-	**Furnishing of Form CMP-02**	31-03-2020	30-06-2020
-	**Furnishing Form of CMP-08**	18-04-2020	07-07-2020
	Furnishing of Form GSTR-4	30-04-2020	15-07-2020

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New Due dates for GST Returns (COVID19 Relief Measures)

Furnishing of Form GSTR- 9 / 9Afor the F.Y. 2018-19		31-03-2020	30-06-2020
Upto Rs. 5 Crores	**Furnishing of Form GSTR-9C for the F.Y. 2018- 19**	31-03-2020	Not required
More than Rs. 5 Crores	**Furnishing of Form GSTR-9C for the F.Y. 2018- 19**	31-03-2020	30-06-2020

Relaxation in levy of late fees and interest

Levy of interest and fee for late filing of Form GSTR-3B for the period February-April, 2020 shall be as below.

Interest and Late Fee for GSTR-3B				
Turnover (in the preceding	**Period**	**Furnished before or between**	**Rate of Interest**	**Late Fee**
Upto Rs. 1.5 Crore	February 2020	30-06-2020	*Nil*	*Nil*
	March 2020	03-07-2020		
	April 2020	06-07-2020		
More than Rs. 1.5 Crore and upto Rs. 5 Crore	February 2020	29-06-2020	*Nil*	*Nil*
	March 2020	29-06-2020		
	April 2020	30-06-2020		
More than Rs. 5 Crore	February 2020	20-03-2020 to 04- 04-2020	*Nil*	*Nil*
		05-04-2020 to 24- 06-2020	9% p.a.	*Nil*
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day
	March 2020	20-04-2020 to 05- 05-2020	*Nil*	*Nil*
		06-05-2020 to 24- 06-2020	9% p.a.	*Nil*
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day

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New Due dates for GST Returns (COVID19 Relief Measures)

	April 2020	20-05-2020 to 04- 06-2020	*Nil*	*Nil*
		05-06-2020 to 24- 06-2020	9% p.a.	*Nil*
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day

Illustration:

The interest for late filing of GSTR-3B in case of a taxpayer whose turnover is more than Rs. 5 crores shall be calculated in the following manner:

Due date of GSTR-3B for	**Actual Date of filing**	**Delay (in days)**	**Applicability of lower rate of interest**	**Interest**
20-04-2020	02-05-2020	11	Yes	*Nil*
20-04-2020	20-05-2020	30	Yes	*Nil* interest for first 15 days+9% p.a. for next 15 days
20-04-2020	24-06-2020	65	Yes	*Nil* interest for first 15 days+9% p.a. for next 50 days
20-04-2020	30-06-2020	71	No	18% p.a. for 71 days

Extension of time limit for other proceedings in GST

The table given below summarizes the impact of the extension of various due dates related to proceedings in the CGST Act:

Description	**Original Time Limit**	**Extended Time Limit**
Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification,	20-03-2020 To 30-06-2020	30-06-2020

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sanction or approval by any authority, commission or tribunal,		
Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record	20-03-2020 To 30-06-2020	30-06-2020
Validity of e-way bill generated	20-03-2020 To 15-04-2020	30-04-2020

Sections & Notifications

- Notification No. 36/2020-Central Tax, dated 03-04- 2020
- Section 37 read with Rule 59 (Notification No. 33/2020, dated 03-04-2020)
- Section 39 read with Rule 63 , 64(35), 65, 66, 67 (Notification No. 35/2020, dated 03-04-2020)
- Section 10 read with Rule 3 (Notification No. 30/2020-Central Tax, dated 03-04- 2020)
- Section 10 read with Rule 62 (Notification No. 34/2020-Central Tax, dated 03-04- 2020)
- Section 44 read with Rule 80(Notification No. 15/2020 and Notification No. 16/2020 dated 23- 03-2020)
- Notification No. 35/2020-Central Tax, dated 03-04- 2020

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