

The due dates of GST returns have been changed or modified in some cases by the Central Government vide notifications 51 to 57/2020, dated 30/06/2020.

Please see appended hereto, the dates up to which the GST returns can be filed without late fees.

Do note that the relaxation/waiver is given for late fees and interest as stated hereunder, however, the due dates remain the same. We request you to kindly take the same on record and prepare the data for filing GST returns accordingly.

No.	Return	Month	Turnover in previous financial year	Location	Late Fees waived up to	Interest
1	GSTR-3B	Feb 2020	More than Rs. 5 Crore	Any Location	24/06/2020	Nil up to 04/04/2020 9% p.a. till 24/06/2020
2	GSTR-3B	Mar 2020	More than Rs. 5 Crore	Any Location	24/06/2020	Nil up to 05/05/2020 9% p.a. till 24/06/2020
3	GSTR-3B	Apr 2020	More than Rs. 5 Crore	Any Location	24/06/2020	Nil up to 04/06/2020 9% p.a. till 24/06/2020
4	GSTR-3B	May 2020	More than Rs. 5 Crore	Any Location	30/09/2020 (Min Late Fee Rs 250/- other than NIL Return)	Nil up to 20/06/2020 9% p.a. till 30/09/2020
5	GSTR-3B	June 2020	More than Rs. 5 Crore	Any Location	30/09/2020 (Min Late Fee Rs 250/- other than NIL Return)	Nil up to 20/07/2020 9% p.a. till 30/09/2020
6	GSTR-3B	July 2020	More than Rs. 5 Crore	Any Location	30/09/2020 (Min Late Fee Rs 250/- other than NIL Return)	Nil up to 20/08/2020 9% p.a. till 30/09/2020
7	GSTR-3B	Feb 2020	Up to Rs. 5 Crore	Any Location	30/06/2020	Nil up to 30/06/2020 9% p.a. till 30/09/2020
8	GSTR-3B	Mar 2020	Up to Rs. 5 Crore	Refer List A	03/07/2020	Nil up to 03/07/2020 9% p.a. till 30/09/2020

				Refer List B	05/07/2020	Nil up to 05/07/2020 9% p.a. till 30/09/2020
9	GSTR-3B	Apr 2020	Up to Rs. 5 Crore	Refer List A	06/07/2020	Nil up to 06/07/2020 9% p.a. till 30/09/2020
				Refer List B	09/07/2020	Nil up to 09/07/2020 9% p.a. till 30/09/2020
10	GSTR-3B	May 2020	Up to Rs. 5 Crore	Refer List A	12/09/2020	Nil up to 12/09/2020 9% p.a. till 30/09/2020
				Refer List B	15/09/2020	Nil up to 15/09/2020 9% p.a. till 30/09/2020
11	GSTR-3B	June 2020	Up to Rs. 5 Crore	Refer List A	23/09/2020	Nil up to 23/09/2020 9% p.a. till 30/09/2020
				Refer List B	25/09/2020	Nil up to 25/09/2020 9% p.a. till 30/09/2020
12	GSTR-3B	July 2020	Up to Rs. 5 Crore	Refer List A	27/09/2020	Nil up to 27/09/2020 9% p.a. till 30/09/2020
				Refer List B	29/09/2020	Nil up to 29/09/2020 9% p.a. till 30/09/2020
13	GSTR-3B	Aug 2020	Up to Rs. 5 Crore	Refer List A	01/10/2020	Nil up to 01/10/2020
				Refer List B	03/10/2020	Nil up to 03/10/2020
14	GSTR-1	Mar 2020 (Monthly)	All Persons	Any Location	10/07/2020	N.A.
15	GSTR-1	Apr 2020 (Monthly)	All Persons	Any Location	24/07/2020	N.A.

16	GSTR-1	May 2020 (Monthly)	All Persons	Any Location	28/07/2020	N.A.
17	GSTR-1	June 2020 (Monthly)	All Persons	Any Location	05/08/2020	N.A.
18	GSTR-1	Jan 2020 - Mar 2020 (Quarterly)	All Persons	Any Location	17/07/2020	N.A.
19	GSTR-1	Apr 2020 – June 2020 (Quarterly)	All Persons	Any Location	03/08/2020	N.A.
20	CMP-08	Quarter Ending Mar 31, 2020	Composition dealers only	Any Location	July 07, 2020	Nil
21	GSTR-4	Financial Year 2019 – 2020	Annual Return for Composition dealers only	Any Location	July 15, 2020	N.A.

List A	List B
States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi