



# ***GST Returns Due Dates Updated Till 24th June***

## **Various GST Returns Due Dates:**

I never saw such a complex structure for the due dates. It took around one and a half hr to compile the dates only. Then there are multiple bifurcations. I have attached the notifications also. Pls, refer to them if you have any confusion. Also while going through these GST returns due dates take care of original dates. Filing dates without a late fee & interest. [\*\*Taxpayers can file GSTR 3b from 1st July 2017 to January 2020 without late fees from 1st July to 30th September. But here they have to file returns from Feb to April till June 2020.\*\*](#) Thus a further change in these due dates is expected. Because the amnesty scheme is clashing with these dates.

## **Due dates to file GSTR 3b without interest for the month of February to April 2020**

For the levy of interest at 9%,18% following dates are relevant. **Notification No. 31/2020 – Central Tax** provides for waiver of Interest. As per **Notification No, 32/2020** same due dates are applicable for filing of GSTR 3b without late fees for respective slabs.

## **Further Notification No. 51/2020 made the following changes in GSTR-3B due dates.**

<a href="#"><u>State</u></a>	<a href="#"><u>Turnover in PFY</u></a>	<a href="#"><u>Month</u></a>	<a href="#"><u>Without Interest</u></a>	<a href="#"><u>9% Interest</u></a>	<a href="#"><u>18% Interest</u></a>
Any State	Turnover is more than Rs. 5 Crore	February to April 2020	15 days from the due date	If filed by 24th June 2020	If filed after 24th June 2020
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra	Turnover is up to 5 Cr	February 2020	30th June 2020	30th September 2020 for all months	After 30th September 2020 for all months
		March 2020	3rd July 2020		
		April 2020	6th July 2020		
		May 2020	12th September 2020		



Pradesh  Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands Lakshadweep		June 2020	23rd September 2020		
		July 2020	27th September 2020		
Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Orissa or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Turnover is upto 5 Cr	February 2020	30th June 2020	30th September 2020 for all months	After 30th September 2020 for all months
		March 2020	5th July 2020		
		April 2020	9th July 2020		
		May 2020	15th September 2020		
		June 2020	25th September 2020		
		July 2020	29th September 2020		

**Due Date of GSTR 3B Without Late Fees: Notification No. 52/2020**



<u>State (a)</u>	<u>lass of registered persons(b)</u>	<u>Month(c)</u>	<u>Last date to file without a late fees</u>
Any State	Turnover is more than Rs. 5 Crore	February to April 2020	15 days from the due date
		May 2020	27/06/2020
		June 2020	20/07/2020
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh  Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands Lakshadweep	Turnover is up to 5 Cr	February 2020	30th June 2020
		March 2020	3rd July 2020
		April 2020	6th July 2020
		May 2020	12th September 2020
		June 2020	23rd September 2020
		July 2020	27th September 2020
		August 2020	1st October 2020
Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Orissa or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Turnover is up to 5 Cr	February 2020	30th June 2020
		March 2020	5th July 2020
		April 2020	9th July 2020
		May 2020	15th September 2020
		June 2020	25th September 2020
		July 2020	29th September 2020
		August 2020	3rd October 2020

**Note: Late fees will be leviable from original due date.**



### What are the various due dates for GSTR 1 for FY 2020?

TABLE

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 <sup>th</sup> day of July, 2020
2.	April, 2020	24 <sup>th</sup> day of July, 2020
3.	May, 2020	28 <sup>th</sup> day of July, 2020
4.	June, 2020	05 <sup>th</sup> day of August, 2020
5.	January to March, 2020	17 <sup>th</sup> day of July, 2020
6.	April to June, 2020	03 <sup>rd</sup> day of August, 2020.”.

Thus filing of GSTR 1 after these dates may land you in levy of late fees. Although there is no interest in this case. Because GSTR 1 is only a statement of Supply. The payment of tax is done via GSTR 3b.

### What is the due date for Composition returns for 2020?

<u>Return</u>	<u>Period</u>	<u>Due date (Extended)</u>	
CMP-08	March Quarter	7th July 2020	<b>34/2020-Central Tax ,dt. 03-04-2020</b>
GSTR-4	FY ending on 31st march	15th July 2020	<b>34/2020-Central Tax ,dt. 03-04-2020</b>

### What is the due date for Annual return in form GSTR 9 for FY 2018-19?

30th September 2020	<b>41/2020- Central Tax ,dt. 05-05-2020</b>
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These are the GST returns due dates for FY 2020. Pls, save this post for any future change. Thus a Pandora's box is here and you need to stay connected.



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Financial Year <sup>\*</sup> Return Filing Period <sup>\*</sup>

2019-20 March

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**What will be the consequences of missing GST returns due dates:**

- Full late fees from the original due date are leviable. These dates are for late filing without a late fee.
- Full interest is leviable @18% from the original due date.

*Thus you should file all your returns before these due dates. Because delay may result in huge costs in terms of late fees and interest.*