

Rachit Agarwal, Kolkata

GSTR 9 and 9C –FY 2020-21

Registered Persons having “Aggregate Turnover” upto Rs. 2 Crore are exempted from filing of Annual Return- ***Notification No. 31/2021 – Central Tax dated 30th July 2021***

Registered Persons having “Aggregate Turnover” above Rs. 2 Crore required to file Annual Return (GSTR 9) with similar relaxations as in FY 2019-20 - ***Notification No. 30/2021 – Central Tax dated 30th July 2021***

Registered Persons having “Aggregate Turnover” above Rs. 5 Crore required to file Reconciliation Statement (GSTR 9C) with similar relaxations as in FY 2019-20 without certification from the accountant - ***Notification No. 30/2021 – Central Tax dated 30th July 2021***

Due Date of Filing GSTR 9 and 9C is 31.12.2021