

Upcoming Month's GSTR-1 and GSTR-3B Due Dates & Relaxation on Late Fee and Interest

| Registered Persons | Return Form | Tax Period | Date of furnishing | Late Fee | Rate of Interest |
|--|---|---------------|---|--|--|
| Taxpayers having an aggregate turnover of more than Rs. 5 Crores in the preceding financial year | GSTR 3B | February,2020 | 24 th June, 2020 | Late fee stands waived if furnishes GSTR-3B on or before the 24 th June, 2020 | Nil for first 15 days from the due date, and 9 % thereafter till 24 th June 2020. |
| | | March,2020 | | | |
| | | April,2020 | | | |
| | | May, 2020 | 27 th June, 2020 | | |
| | | June, 2020 | 20 th July, 2020 | | |
| | | July, 2020 | 20 th Aug, 2020 | | |
| | GSTR-1 | Aug, 2020 | 20 th Sept, 2020 | | |
| | | Sept, 2020 | 20 th October, 2020 | | |
| | | March, 2020 | 30 th June, 2020 | Late fee stands waived if furnishes GSTR-1 on or before the 10 th July, 2020 | |
| | | April, 2020 | | Late fee stands waived if furnishes GSTR-1 on or before the 24 th July, 2020 | |
| | | May, 2020 | | Late fee stands waived if furnishes GSTR-1 on or before the 28 th July, 2020 | |
| | | June, 2020 | 11 th July, 2020 (Refer Note-1) | Late fee stands waived if furnishes GSTR-1 on or before the 5 th August, 2020 | |
| | | July, 2020 | 11 th August, 2020 (Refer Note-1) | | |
| | | Aug, 2020 | 11 th September, 2020 (Refer Note-1) | | |
| Sept, 2020 | 11 th Oct, 2020 (Refer Note-1) | | | | |
| Taxpayers having an aggregate turnover of more than Rs. 1.5 Crores and up to Rs. 5 Crores in the | GSTR 3B | February,2020 | 29 th June, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 30 th June, 2020 | Nil till 30 th June'2020 and 9% thereafter till 30 th September'2020 |
| | | | 29 th June, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 30 th June, 2020 | Nil till 30 th June'2020 and 9% thereafter till 30 th September'2020 |

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| preceding financial year | March,2020 | 29 th June, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 3 rd July, 2020 | Nil till 3 rd July'2020 and 9% thereafter till 30 th September'2020 |
| | | 29 th June, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 5 th July, 2020 | Nil till 5 th July'2020 and 9% thereafter till 30 th September'2020 |
| | April,2020 | 30 th June, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 6 th July, 2020 | Nil till 6 th July'2020 and 9% thereafter till 30 th September'2020 |
| | | 30 th June, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 9 th July, 2020 | Nil till 9 th July'2020 and 9% thereafter till 30 th September'2020 |
| | May,2020 | 12 th July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 12 th September, 2020 | Nil till 12 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | 14 th July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 15 th September, 2020 | Nil till 15 th September'2020 and 9% thereafter till 30 th September'2020 |
| | June, 2020 | 22 nd July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 23 rd September, 2020 | Nil till 23 rd September'2020 and 9% thereafter till 30 th September'2020 |
| | | 24 th July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 25 th September, 2020 | Nil till 25 th September'2020 and 9% thereafter till 30 th September'2020 |
| | July, 2020 | 22 nd August, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 27 th September, 2020 | Nil till 27 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | 24 th August, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 29 th September, 2020 | Nil till 29 th September'2020 and 9% thereafter till 30 th September'2020 |
| | Aug, 2020 | 1 st October, 2020 (State List A) & 3 rd October, 2020 (State List B) | | |
| | Sept, 2020 | 22 nd October, 2020 (State List A) & 24 th October, 2020 (State List B) | | |

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| | GSTR-1 | March, 2020 April, 2020 May, 2020 | 30th June, 2020 | Late fee stands waived if furnishes GSTR-1 on or before the 30 th June, 2020 | |
| | | June, 2020 | 11 th July, 2020 (Refer Note-1) | | |
| | | July, 2020 | 11 th August, 2020 (Refer Note-1) | | |
| | | Aug, 2020 | 11 th September, 2020 (Refer Note-1) | | |
| | | Sept, 2020 | 11 th Oct, 2020 (Refer Note-1) | | |
| Registered Persons | Return Form | Tax Period | Date of furnishing | Late Fee | Rate of Interest |
| Taxpayers having an aggregate turnover of up to Rs. 1.5 crores in the preceding financial year | GSTR 3B | February,2020 | 30 th June, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 30 th June, 2020 | Nil till 30 th June'2020 and 9% thereafter till 30 th September'2020 |
| | | | 30 th June, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 30 th June, 2020 | Nil till 30 th June'2020 and 9% thereafter till 30 th September'2020 |
| | | March,2020 | 3 rd July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 3 rd July, 2020 | Nil till 3 rd July'2020 and 9% thereafter till 30 th September'2020 |
| | | | 3 rd July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 5 th July, 2020 | Nil till 5 th July'2020 and 9% thereafter till 30 th September'2020 |
| | | April,2020 | 6 th July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 6 th July, 2020 | Nil till 6 th July'2020 and 9% thereafter till 30 th September'2020 |
| | | | 6 th July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 9 th July, 2020 | Nil till 9 th July'2020 and 9% thereafter till 30 th September'2020 |
| | | May,2020 | 12 th July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 15 th September, 2020 | Nil till 12 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | | 14 th July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 12 th September, 2020 | Nil till 15 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | June, 2020 | 22 nd July, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 23 rd September, 2020 | Nil till 23 rd September'2020 and 9% thereafter till 30 th September'2020 |

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|--|--------|---|---|--|---|
| | | | 24 th July, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 25 th September, 2020 | Nil till 25 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | July, 2020 | 22 nd August, 2020 (State List A) | Nil If GSTR-3B is furnished on or before 27 th September, 2020 | Nil till 27 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | | 24 th August, 2020 (State List B) | Nil If GSTR-3B is furnished on or before 29 th September, 2020 | Nil till 29 th September'2020 and 9% thereafter till 30 th September'2020 |
| | | Aug, 2020 | 22 nd September, 2020 (State List A) & 24 th September, 2020 (State List B) | | |
| | | Sept, 2020 | 22 nd October, 2020 (State List A) & 24 th October, 2020 (State List B) | | |
| | GSTR-1 | Quarter ending 31 st March, 2020 | 30 th June, 2020 | Late fee stands waived if furnishes GSTR-1 on or before the 17 th July, 2020 | |
| | | Quarter ending 30 th June, 2020 | 31 st July, 2020 (Refer Note-1) | Late fee stands waived if furnishes GSTR-1 on or before the 3 rd August, 2020 | |
| | | Quarter ending 30 th September, 2020 | 31 st October, 2020 (Refer Note-1) | | |

State List A: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.

State List B: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

Note 1: Turnover of preceding financial year or the current financial year is to be seen.

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