

Due Dates under GST

Based on the Press Release dated 10-11-2017 regarding
Recommendations made by the GST Council

Mera Consultant

A Knowledge Area

<http://www.meraconsultant.com>

GST Returns

Period / Month	GSTR-3B along with payment	GSTR-1		GSTR-2	GSTR-3
		Taxpayers with annual aggregate turnover upto Rs. 1.5 crore	Taxpayers with annual aggregate turnover more than Rs. 1.5 crore		
July 2017	25-Aug-2017	31-Dec-2017	31-Dec-2017	The time period for filing GSTR-2 and GSTR-3 for the months of July 2017 to March 2018 would be worked out by a Committee of Officers.	
August 2017	20-Sep-2017		31-Dec-2017		
September 2017	20-Oct-2017		31-Dec-2017		
October 2017	20-Nov-2017	15-Feb-2018	31-Dec-2017		
November 2017	20-Dec-2017		10-Jan-2018		
December 2017	20-Jan-2018		10-Feb-2018		
January 2018	20-Feb-2018	30-Apr-2018	10-Mar-2018		
February 2018	20-Mar-2018		10-Apr-2018		
March 2018	20-Apr-2018		10-May-2018		

Note :- Late fee is waived in all cases where return in FORM GSTR-3B is not filed within due date for the months of July, August and September, 2017. Where such late fee was paid, it will be re-credited to their Electronic Cash Ledger under "Tax" head instead of "Fee" head so as to enable them to use that amount for discharge of their future tax liabilities.

Other GST Returns

Form / Period	Particulars	Due Date
GSTR-4 July to Sept 17	Quarterly return for registered person opting for composition levy	24-Dec-2017
GSTR-5 July 2017	Return for Non-resident taxable person	11-Dec-2017
GSTR-5A July 2017	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	15-Dec-2017
GSTR-6 July 2017	Return for input service distributor	31-Dec-2017

Other Forms and Statements

Form / Period	Particulars	Due Date
TRAN-1	Transitional ITC / Stock Statement	31-Dec-2017
ITC-01	Declaration for claim of input tax credit under sub-section (1) of section 18	30-Nov-2017
ITC-04 July to Sept 17	Details of goods/capital goods sent to job worker and received back	31-Dec-2017