



GST Returns – Revised Due Dates*

Form*	By	Revised Due Date
GSTR - 1	Taxpayers with annual aggregate T/o. upto Rs. 1.5 Cr. <i>On quarterly basis</i>	July-Sep 2017 - 31st December 2017 Oct-Dec 2017 - 15th February 2018 Jan-Mar 2018 - 30th April 2018
	Taxpayers with annual aggregate T/o.> Rs. 1.5 Cr. <i>On monthly basis</i>	July, Sept & Oct 2017 – 31st December 2017 November 2017 - 10th January 2018 December 2017 – 10th February 2018 January 2018 – 10th March 2018 February 2018 – 10th April 2018 March 2018 – 10th May 2018
GSTR - 2 & 3	The time period for filing of said Forms are under review. However, filing of GSTR-1 will continue for the entire period i.e. July 2017- March 2018 without requiring filing of GSTR-2 & GSTR-3 for the previous month / period.	
GSTR - 3B	All Tax Payers	20th of the succeeding month
GSTR - 4	For the quarter <i>July-September, 2017</i>	24th December 2017
GSTR - 5	For the month of <i>July, 2017</i>	11th December 2017
GSTR - 5A	For the month of <i>July, 2017</i>	15th December 2017
GSTR - 6	For the month of <i>July, 2017</i>	31st December 2017
ITC - 04	For the quarter <i>July-September, 2017</i>	31st December 2017
TRAN - 1	With one-time option of revision	31st December 2017

* **Till March 2018**

Revised due dates for subsequent tax periods will be announced in due course..

Late Fee

Late fee has been waived where taxpayers were unable to file their return /Form GSTR-3B within due dates for the months of July, August and September, 2017.

In case late fee paid, if any, fee will be re-credited to the tax payer's "Electronic Cash Ledger under "Tax" head instead of "Fee" head and will be allowed to setoff that amount for discharge of their future tax liabilities.

Downward Revision of Late Fee

For Nil Returns - From October 2017 onwards, the amount of late fee payable by a taxpayer whose tax liability for that month was 'NIL' will be Rs. 20/- per day i.e. Rs. 10/- per day each under CGST & SGST Acts, instead of Rs. 200/- per day (Rs. 100/- per day each under CGST & SGST Acts).

For all other taxpayers, the amount of late fee will be Rs. 50/- per day.

Shree Tax Chambers TM

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No 69 | 4th Main | 2nd Phase | Manjunathanagar | WoC Road | Rajajinagar | Bengaluru – 560 010 | India
Phone: 080 - 2320 3835 (Monday to Friday) | Email-id: shreetaxchambers@bsnl.in

Domestic & International Taxation

RUSH TOWARDS RAMANUJA - MILLENNIUM YEAR: 1017 – 2017