Due Dates under GST

As Per Notifications and Orders issued dated 15-11-2017

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GST Returns

Period / Month	GSTR-3B along with payment	GSTR-1		GSTR-2	GSTR-3
	Notification No. 35/2017–Central Tax for Aug-Dec 2017 and 56/2017–Central Tax for Jan-Mar 2018	Taxpayers with annual aggregate turnover upto Rs. 1.5 crore	Taxpayers with annual aggregate turnover more than Rs. 1.5 crore	Notification No. 57/2017–Central Tax and 58/2017–Central Tax	
		Notification No. 57/2017–Central Tax	Notification No. 58/2017–Central Tax		
July 2017	25-Aug-2017	31-Dec-2017	31-Dec-2017	The extention of time limit for furnishing GSTR-2 and GSTR-3 for the months of July 2017 to March 2018 shall be subsequently notified in the Official Gazette.	
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 : - Where return in FORM GSTR-3B is not filed within due date for month of October 2017 onwards, late fee is waived -
(a) where amount of central tax payable in the said return is nil, in excess of an amount of Rs.10/- for every day.
(b) in other cases, in excess of an amount of Rs.25/- for every day. [**Notification No. 64/2017 – Central Tax**]

Other GST Returns

Form / Period	Particulars	Due Date
GSTR-4 July to Sept 17	Quarterly return for registered person opting for composition levy **[Notification No. 59/2017 – Central Tax]**	24-Dec-2017
GSTR-5 July to Oct 2017	Return for Non-resident taxable person **[Notification No. 60/2017 – Central Tax]**	11-Dec-2017
GSTR-5A July to Oct 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 **[Notification No.61/2017 - Central Tax]**	15-Dec-2017
GSTR-6 July 2017	Return for input service distributor **[Notification No. 62/2017 – Central Tax]**	31-Dec-2017

Other Forms and Statements

Form / Period	Particulars	Due Date
TRAN-1	Transitional ITC / Stock Statement and one time Revision of the same **[Order No. 9/2017-GST and 10/2017-GST]**	27-Dec-2017
ITC-01	Declaration for claim of input tax credit under sub-section (1) of section 18 eligible during Jul, Aug and Sep 2017 **[Notification No. 52/2017 – Central Tax]**	30-Nov-2017
ITC-04 July to Sept 17	Details of goods/capital goods sent to job worker and received back **[Notification No. 63/2017 – Central Tax]**	31-Dec-2017

 15-Nov-2017