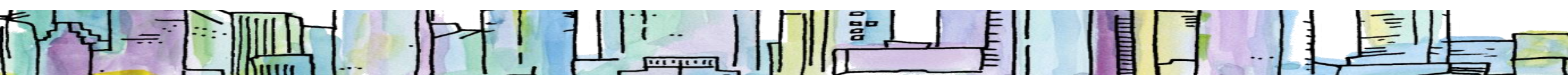




GSTR 3B

Compilation of due dates **and** Late Fees waiver
from July 2017 to March 2020
with Notification Number





GSTR 3B – Extended Due Dates

S. No.	Period	Original Date	Extended Date	Notification No. (NN)
1	July 2017	20.08.2017	20.08.2017 / 28.08.2017*	Original date vide NN 21/2017 dt 8 th Aug'17. Further extended vide * N. No. 23/2017-CT dt. 17 Aug 2017 [Extended for certain class of dealers & specified in notification relating to TRAN-1]
			25.08.2017 / 28.08.2017	N. No. 24/2017-CT dt. 21 Aug 2017 [Extended for certain class of dealers & specified in notification relating to TRAN-1]
2	August 2017	20.09.2017	-	Vide NN 21/2017 dt 8 th Aug'17
3	Sept 2017	20.10.2017	-	N. No. 35/2017-CT dt. 15 Sep. 2017 and *N. No. 02/2018-CT dt. 20 Jan 2018
4	October 2017	20.11.2017	-	
5	Nov 2017	20.12.2017	 YouTube CA Arun Chhajer	
6	December 2017	22.01.18*	-	N. No. 56/2017-CT dt. 15 Nov. 2017
7	January 2018	20.02.2018	-	
8	February 2018	20.03.2018		
9	March 2018	20.04.2018		





GSTR 3B – Extended Due Dates

S. No.	Period	Original Date	Extended Date	Notification No. (NN)
10	April 2018	20.05.2018	22.05.2018*	Original Date vide N. No. 16/2018-CT dt. 23 March 2018 *Extension vide N. No. 23/2018-CT dt.18 th May 2018
11	May 2018	20.06.2018		N. No. 16/2018-CT dt. 23 March 2018
12	June 2018	20.07.2018		
13	July 2018	20.08.2018	24.08.2018* 5.10.2018@	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 *Extension to all Vide N. No. 35/2018-CT dt. 21.08.2018. @ Extension for Kerala, Kodagu and Mahe vide NN 36/2018 CT dt 24.08.2018
14	Aug. 2018	20.09.2018	10.10.2018 @	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 @Extension for Kerala, Kodagu and Mahe vide NN 36/2018 CT dt 24.08.2018
15	Sep. 2018	20.10.2018	25.10.2018* 30.11.2018 @	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 and *Extension to all vide N. No. 55/2018-CT dt. 21 Oct 2018 @Extension to Srikakulam (Andhra Pradesh) vide NN 62/2018 CT dt 29.11.2018





GSTR 3B – Extended Due Dates

S. No.	Period	Original Date	Extended Date	Notification No. (NN)
16	Oct. 2018	20.11.2018	30.11.2018 @ 20.12.2018 #	Original Date vide N. No. 34/2018-CT dt. 10 Aug. 2018 @Srikakulam district (Andhra Pradesh) vide NN 62/2018 CT dt 29.11.2018 # Extension to Cuddalore, Thiruvavur, Pudukottai, Dindigul, Nagapattinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram (State of Tamil Nadu) vide NN 62/2018 CT dt 29.11.2018
17	Nov. 2018	20.12.2018		N. No. 34/2018-CT dt. 10 Aug. 2018  YouTube CA Arun Chhajjar
18	Dec. 2018	20.02.2019	-	N. No. 34/2018-CT dt. 10 Aug. 2018
19	Jan. 2019	20.02.2019	22.02.2019* 23.04.2019@	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 *Extension vide N. No. 09/2019-CT dt 20.02.2019 @ For Extension to J&K vide NN 19/2019-CT dt 22.04.19
20	Feb. 2019	20.03.2019		N. No. 34/2018-CT dt. 10 Aug 2018

Inserted vide NN 46/2018 dt 10.09.2018 and 69/2018-CT dt 31.12.2018 – Extension of GSTR 3B for those who are having the provisional GSTIN and giving one time relaxation vide NN 31/2018

Provided that the return in [GSTR-3B](#) for the period from July, 2017 to February, 2019 by the taxpayers who have obtained GSTIN in terms of **NN 31/2018–Central CT dt 6th August, 2018**, shall be furnished on or before the [31st March, 2019.]





GSTR 3B – Extended Due Dates

S. No.	Period	Original Date	Extended Date	Notification No. (NN)
21	March 2019	20.04.2019	23.04.2019*	Original Date vide NN 34/2018-CT dt. 10 Aug 2018 * Extension to all vide NN 19/2019-CT dt 22.04.19
22	April 2019	20.05.2019	20.06.2019@	Original due date N. No. 13/2019-CT dt. 7 Mar. 2019 @ Extended for districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha vide NN 24/2019-CT dated 11.05.2019
23	May. 2019	20.06.2019		N. No. 13/2019-CT dt. 7 Mar. 2019
24	June. 2019	20.07.2019		N. No. 13/2019-CT dt. 7 Mar. 2019
25	July. 2019	20.08.2019	22.08.2019* 20.09.2019 @ 20.12.2019 #	Original Date vide NN 29/2019-CT dt. 28 June. 2019 * Extension to all vide NN 37/2019-CT dt 21.08.2019 @ Extension to Certain district of Bihar, Gujrat, Karnataka, Kerala, Maharstra, Odisha and Uttrakhand vide NN 37/2019-CT dt 21.08.2019 # Extension for J&K vide 66/2019-CT dt 12.12.2019





GSTR 3B – Extended Due Dates

S. No.	Period	Original	Extended Date	Notification No. (NN)
26	Aug. 2019	20.09.2019	20.12.2019 #	Original date vide NN 29/2019-CT dt. 28 June. 2019 # Extension for J&K vide 66/2019-CT dt 12.12.2019
27	Sep. 2019	20.10.2019	20.12.2019 #	Original date vide NN 29/2019-CT dt. 28 June. 2019 # Extension for J&K vide 66/2019-CT dt 12.12.2019
28	Oct 2019	20.11.2019	20.12.2019 #	Original date vide NN 44/2019-CT dt. 9 Oct 2019 # Extension for J&K vide 67/2019-CT dt 12.12.2019
29	Nov 2019	20.12.2019	23.12.2019* 31.12.2019@	Original date vide NN 44/2019-CT dt. 9 Oct 2019 *Extension to all vide NN .73/2019-CT dated 23.12.2019 @ Extention to State of Assam, Manipur, Meghalaya or Tripura vide NN 77/2019-CT dt 26.12.2019
30	Dec 2019	20.01.2020		Original date vide NN 44/2019-CT dt. 9 Oct 2019
31	Jan 2020	20.02.2020	20/22/24 Feb'20	Original date vide NN 44/2019-CT dt. 9 Oct 2019. Also staggered manner of GSTR 3B from Jan 2020 for turnover upto 5 Crore – Refer next page vide 07/2020–Central Tax dated: 3rd February, 2020
32	Feb 2020	20.03.2020	20/22/24 Mar'20	
33	March 2020	20.04.2020	20/22/24 April'20	
34	April 2020 to Sep 2020			Yet to be notified





Due date for filing of form GSTR-3B in a staggered manner from Jan'20

Vide 07/2020 – CT dt 3rd February, 2020 - [FORM GSTR-3B](#) for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to **rupees Five Crore in the previous financial year, are as under**

Principal place of business is in the States	Due Date for Jan Feb and March'20
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep  YouTube CA Arun Chhajer	22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively:
Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively.





In exercise of the powers conferred by [section 128](#) the Central Government, waives the late fee payable under [section 47](#) of the said Act, for all registered persons who failed to furnish the return in [FORM GSTR-3B](#) for the months of

1. For the month of July 2017 → **No.28/2017-CT dt 1st September, 2017**
2. August and September, 2017 → **No.50/2017- CT dt October 24, 2017**
3. October, 2017 to April, 2018 → **NN 22/2018- CT dt 14th May, 2018** [Due date is 31.5.18 for TRAN-1]
4. October, 2017 → GSTR 3B was submitted but not filed on the common portal, after generation of the application reference number → **NN 41/2018- CT dt September 4, 2018;**
5. Failed to furnish the return in [FORM GSTR-3B](#) for July, 2017 to September, 2018 by the due date but furnishes the said return between 22nd December, 2018 to 31st March, 2019 → **76/2018- CT dt 31st December, 2018**

 **YouTube** CA Arun Chhajer



Thank You



81789-08220

