

## GST Return Due Dates

| Return Type -- GSTR1 Extended Due Date -- No Late Fees |                     |                       |  |
|--------------------------------------------------------|---------------------|-----------------------|--|
| Month                                                  | Monthly GST Returns | Quarterly GST Returns |  |
| February, 2020                                         | 11/03/2020          | N.A                   |  |
| March, 2020                                            | 30/06/2020          | N.A                   |  |
| April, 2020                                            | 30/06/2020          | N.A                   |  |
| May, 2020                                              | 30/06/2020          | 30/06/2020            |  |

## GST Composition Returns

| Return Type | Periodicity    | Extended Date |
|-------------|----------------|---------------|
| CMP - 08    | Jan to Mar -20 | 07/07/2020    |
| GSTR -4     | Annual Return  | 15/07/2020    |

| Return Type -- GSTR3B Extended Due Date -- No Late Fees |                        |                                                |                          |
|---------------------------------------------------------|------------------------|------------------------------------------------|--------------------------|
| Month                                                   | Turnover above Rs.5 Cr | Turnover above Rs.1.5 Cr but Less than Rs.5 Cr | Turnover below Rs.1.5 Cr |
| February, 2020                                          | 24/06/2020             | 29/06/2020                                     | 30/06/2020               |
| March, 2020                                             | 24/06/2020             | 29/06/2020                                     | 03/07/2020               |
| April, 2020                                             | 24/06/2020             | 30/06/2020                                     | 06/07/2020               |

| Return Type -- GSTR3B Interest Rate Applicability |                        |                             |                                                |                             |                          |                             |
|---------------------------------------------------|------------------------|-----------------------------|------------------------------------------------|-----------------------------|--------------------------|-----------------------------|
| Particulars                                       | Turnover above Rs.5 Cr |                             | Turnover above Rs.1.5 Cr but Less than Rs.5 Cr |                             | Turnover below Rs.1.5 Cr |                             |
| Month                                             | Filed on or Before     | Interest Rate Applicability | Filed on or Before                             | Interest Rate Applicability | Filed on or Before       | Interest Rate Applicability |
| February, 2020                                    | 04/04/2020             | 0%                          | upto 29/06/2020                                | 0%                          | upto 30/06/2020          | 0%                          |
| February, 2020                                    | 24/06/2020             | 9%                          | from 30/06/2020                                | 18%                         | from 01/07/2020          | 18%                         |
| February, 2020                                    | from 25/06/2020        | 18%                         |                                                |                             |                          |                             |
| March, 2020                                       | 05/05/2020             | 0%                          | upto 29/06/2020                                | 0%                          | upto 03/07/2020          | 0%                          |
| March, 2020                                       | 24/06/2020             | 9%                          | from 30/06/2020                                | 18%                         | from 04/07/2020          | 18%                         |
| March, 2020                                       | from 25/06/2020        | 18%                         |                                                |                             |                          |                             |
| April, 2020                                       | 04/06/2020             | 0%                          | upto 30/06/2020                                | 0%                          | upto 06/07/2020          | 0%                          |
| April, 2020                                       | 24/06/2020             | 9%                          | from 01/07/2020                                | 18%                         | from 07/07/2020          | 18%                         |
| April, 2020                                       | from 25/06/2020        | 18%                         |                                                |                             |                          |                             |