

DUE DATES OF GSTR 3B AND GSTR 1

(Updated with all Notification issued till 25th June'20)

Due Date of GSTR 3B

AGGREGATE TURNOVER IN THE PRECEEDING FY MORE THAN RS.5.00 CRORE (> Rs 5 Cr)

Tax Period	Turnover > Rs 5 Cr in FY	Due Date	Late Fee	NIL Interest	Interest 9%
Feb-2020	FY 2018-19	20 th Mar'20	NIL if GSTR 3B filled by 24 th June'20	4 th April'20	5 th April to 24 th June'20
Mar'20	FY 2018-19	20 th Apr'20		5 th May'20	6 th May to 24 th June'20
Apr'20	FY 2019-20	20 th May'20		4 th June'20	5 th June to 24 th June'20
May'20	FY 2019-20	27 th June'20	No Such relief in Late Fees/ Interest has been given for this period		
June'20 & July'20	FY 2019-20	20 th of Next Month			

Note – Big Relaxation for Interest - Benefit of Reduced Rate will be available till 24th June even if GSTR 3B not filled by 24th June. Earlier as per Circular 136 it is clarified that if the GSTR3B is furnished on or before 24th June 2020 then only the benefit of reduced rate is available. Otherwise full rate of interest (i.e. 18%) will be levy after the due date.

No Relaxation for late fees→ If GSTR 3B not furnished by 24th June then full late fees will be levy from the expiry of the due date to till the date of filling (For e.g. if 3B for Feb'20 is furnished on 25th June'20 then Late fees would be from 21st March'20 to 30th June'20 i.e. for 97 days @ Rs 50/ Rs 20 as the case may be)

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5.00 CRORE

State Category:- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Tax Period	Turnover upto Rs 5 Cr in FY	Due Date	NIL Late Fees if return filed by	Interest NIL till	Interest @9%
Feb-2020	FY 2018-19	22 nd March'20	30 th June, 2020	30 th June, 2020	1 st July to 30 th Sep'20
Mar-2020	FY 2018-19	22 nd April'20	3 rd July, 2020	3 rd July, 2020	4 th July to 30 th Sep'20
Apr-2020	FY 2019-20	22 nd May'20	6 th July, 2020	6 th July, 2020	7 th July to 30 th Sep'20
May-2020	FY 2019-20	12 th July'20	12 th September,	12 th September,	13 th Sep to 30 th Sep'20

			2020	2020	
Jun-2020	FY 2019-20	22 nd July'20	23 rd September, 2020	23 rd September, 2020	24 th Sep to 30 th Sep'20
Jul-2020	FY 2019-20	22 nd Aug'20	27 th September, 2020	27 th September, 2020	28 th Sep to 30 th Sep'20
Aug-2020	FY 2019-20	1 st Oct'20	No Such Extension/ Relief for this period		

Note:- Rate of Interest will be 18% from 01.10.2020 till the date on which tax n is deposited. In case return for the said month is not furnished before the late fees waiver date then late fees shall be payable from the due date of return till the date on which return is filed.

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5.00 CRORE

State Category:- Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

Tax Period	Turnover upto Rs 5 Cr in FY	Due Date	NIL Late Fees if return filed by	Interest NIL till	Interest @9%
Feb-2020	FY 2018-19	24 th March'20	30 th June, 2020	30 th June, 2020	1 st July to 30 th Sep'20
Mar-2020	FY 2018-19	24 th April'20	5 th July, 2020	5 th July, 2020	6 th July to 30 th Sep'20
Apr-2020	FY 2019-20	24 th May'20	9 th July, 2020	9 th July, 2020	10 th July to 30 th Sep'20
May-2020	FY 2019-20	14 th July'20	15 th September, 2020	15 th September, 2020	16 th Sep to 30 th Sep'20
Jun-2020	FY 2019-20	24 th July'20	25 th September, 2020	25 th September, 2020	26 th Sep to 30 th Sep'20
Jul-2020	FY 2019-20	24 th Aug'20	29 th September, 2020	29 th September, 2020	30 th Sep'20
Aug-2020	FY 2019-20	3 rd Oct'20	No Such Extension/ Relief for this period		

Note: - If Return is not furnished as per the above dates then Interest will be @ 18% from 01.10.2020 till the date on which return is filed. However late fees shall be payable from the due date of return till the date on which return is filed.

Waiver of late fees for GSTR 1

Tax Period	Due Date	Late Fees Waiver if return is furnished by
Mar'20	11 th Apr'20	10 th July'20
Apr'20	11 th May'20	24 th July'20
May'20	11 th June'20	28 th July'20
Jun'20	11 th July'20	5 th August'20
Quarter ending Mar'20	30 th Apr'20	17 th July'20
Quarter ending June'20	31 st July'20	3 rd August'20

One time Relaxation in Late fees for defaulter in GSTR 3B

Tax Period	GST Return	Late Fees	Return furnished
July 2017 to Jan 2020	Nil GSTR 3B	NIL	between 01 st July, 2020 to 30 th September, 2020
July 2017 to Jan 2020	Other than NIL GSTR 3B	Rs 500	Return furnished between 01 st July, 2020 to 30 th September, 2020

Disclaimer – The above chart is given for the knowledge purpose and before relying on the same please check the respective notification.