Compliance Calendar for July to September 2020(Black for GST & Green for Income Tax)

	July		August		September
1	•	1	•	1	•
2	•	2	•	2	•
3	• GSTR-3B –March 2020 -Without Int. & LF–Group A	3	• GSTR-1 – Apr to June 2020	3	•
4	•	4	•	4	•
5	• GSTR-3B – March 2020 -Without Int& LF–Group B	5	• GSTR-1 – June 2020	5	•
6	• GSTR-3B – April 2020 -Without Int.& LF–Group A	6	•	6	•
7	• CMP-08 – Jan to March 2020 (CMP) • Deposit for TDS & TCS for June 2020 under Income Tax Act	7	• Deposit for TDS & TCS for July 2020 under Income Tax Act	7	• Deposit for TDS & TCS for August 2020 under Income Tax Act
8	•	8	•	8	•
9	• GSTR-3B – April 2020 -Without Int& LF–Group B	9	•	9	•
10	• GSTR-1 – March 2020	10	•	10	• GSTR-7 & 8 – for Aug 2020
11	•	11	• GSTR-1 – July 2020	11	• GSTR-1 – August 2020
12	•	12	•	12	• GSTR-3B –May 2020 -Without Int. & LF–Group A
13	•	13	•	13	• GSTR-6 – ISD – for August 2020
14	•	14	• Issue of Form-16B, 16C, 16D for the month of June, 2020	14	• Issue of Form-16B, 16C, 16D for the month of July, 2020
15	• GSTR-04 – April to March 2020 (CMP) • Issue of Form-16B, 16C, 16D for the month of May, 2020 • Furnish TCS Statements for April – June, 2020	15	• Last date to Furnish TDS & TCS Certificates for FY 19-20	15	• GSTR-3B – May 2020 -Without Int. &LF–Group B
16	•	16	•	16	•
17	• GSTR-1 – Jan to March 2020	17	•	17	•
18	•	18	• CMP-08 – Apr to June 2020 (CMP)	18	•
19	•	19	•	19	•

20	• GSTR 3B – for T/o. > 5Cr- June 2020 – DUE DATE	20	• GSTR 3B – for T/o. > 5Cr -July 2020- DUE DATE	20	• GSTR 3B – for T/o. > 5Cr – August 2020 DUE DATE • GSTR-5 – Non-Resident Taxable Person-August 2020
21	•	21	•	21	•
22	•	22	•	22	•
23	•	23	•	23	• GSTR-3B – June 2020 -Without Int. & LF–Group A
24	• GSTR-1 – April 2020	24	•	24	•
25	•	25	•	25	• GSTR-3B – June 2020 -Without Int.& LF–Group B
26	•	26	•	26	•
27	•	27	•	27	• GSTR-3B – July 2020 -Without Int. & LF–Group A
28	• GSTR-1 – May 2020	28	•	28	•
29	•	29	•	29	• GSTR-3B – July 2020 -Without Int. & LF –Group B
30	• Due date for filing TCS Statement for Apr – June 2020 • Form – 26QB, 26QC, 26QD for the month of June, 2020.	30	• Form – 26QB, 26QC, 26QD for the month of July, 2020	30	• Last date for Companies to furnish returns (both GSTR-1 & GSTR-3B) through EVC • Last date to file Annual Return for T/o. > 2Cr • Last date to file Reconciliation Statement for T/o. >5Cr • Last date to file GSTR 3B with maximum 9% interest • Last date to file pending returns for July 17 to July 2020 with maximum late fees Rs 500/- • For making investments claiming roll over benefits under Sec 54 to 54GB of the Income Tax Act. • Form – 26QB, 26QC, 26QD for the month of August, 2020

31	• GST ITC-03 for FY 20-21 (CMP) • Income Tax Due date for AY 19-20 • Payment for Self-Assessed tax if it is more than Rs. 1 Lac • Last date for Making Investment / Payments for deduction under Chap VIA for AY 20-21 • Furnish TDS & TCS Statements for FY 19-20 • TDS statement for April - -June, 2020 • Due date for filing TCS Statement for Apr – June 2020	31	• Last date for Filing GSTR-5, 6 , 7 & 8 for the months of March, April, May, June & July 2020

31-10-2020 - GSTR- 1 – T/o. up to 1.5cr - For July to September 2020
01-10-2020 – GSTR-3B - August 2020 – Group A
03-10-2020 – GSTR-3B - August 2020 – Group B
11-10-2020 – GSTR-1 – September 2020
20-10-2020 – GSTR-3B – September 2020
31-10-2020 –Income Tax Audit Report for AY 20-21
30-11-2020 – Income Tax Due date for AY 20-21

*__Group A States__ - for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of 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,

***Group B States** - for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of 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

1. **Late Fee Relief to Normal Taxpayers filing Form GSTR-3B:**
   a. **Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY**

Tax period	Late fees waived if return filed on or before
Feb, 2020	24th June, 2020
March, 2020	24th June, 2020
April, 2020	24th June, 2020
May, 2020	27th June, 2020 (extended date for filing)

   b. **Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY**

Tax period	Late fees waived if return filed on or before (For Group A States)*	Late fees waived if return filed on or before (For Group B States)*
Feb, 2020	30th June, 2020	30th June, 2020
March, 2020	03rd July, 2020	05th July, 2020
April, 2020	06th July, 2020	09th July, 2020
May, 2020	12th Sept., 2020	15th Sept., 2020
June, 2020	23rd Sept., 2020	25th Sept., 2020
July, 2020	27th Sept., 2020	29th Sept., 2020

*** Group A**- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

Group B- Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Note: Taxpayers who are yet to file Form GSTR-3B for any month(s) from July, 2017 till Jan., 2020, can now file Form GSTR-3B from 1st July, 2020 till 30th Sept., 2020, without any late fee, for those months in which they did not have any tax liability. However, for the months they had a tax liability, their late fee is capped at Rs 500 per return.

2. **Late Fee Relief to Normal Taxpayers filing Form GSTR-1:**

Tax period	Due Date	Waiver of late fee if return filed on or before
March 2020	11.04.2020	10.07.2020
April 2020	11.05.2020	24.07.2020
May 2020	11.06.2020	28.07.2020
June, 2020	11.07.2020	05.08.2020
Quarterly taxpayers Jan to March 2020	30.04.2020	17.07.2020
Quarterly taxpayers April to June 2020	31.07.2020	03.08.2020

Note: If the Form GSTR-3B and Form GSTR-1 for the period mentioned in Tables above is not filed by the notified dates, late fee will become payable from the due dates for these returns.

3. **Relief in Payment of Interest to Normal Taxpayers filing Form GSTR-3B:**

a. Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	20th March, 2020	4th April, 2020	5th April to 24th June, 2020	25th June, 2020
March, 2020	20th April, 2020	5th May, 2020	6th May to 24th June, 2020	25th June, 2020
April, 2020	20th May, 2020	4th June, 2020	5th June to 24th June, 2020	25th June, 2020
May, 2020	27th June, 2020 (extended date for filing)	27th June, 2020	--	28th June, 2020

b. Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	22nd March, 2020	30th June, 2020	1st July to 30th Sept., 2020	1st Oct., 2020
March, 2020	22nd April, 2020	3rd July, 2020	4th July to 30th Sept., 2020	1st Oct., 2020
April, 2020	22nd May, 2020	6th July, 2020	7th July to 30th Sept., 2020	1st Oct., 2020
May, 2020	12th July, 2020 (extended date for filing)	12th Sept., 2020	13th Sept to 30th Sept., 2020	1st Oct., 2020
June, 2020	22nd July, 2020	23rd Sept., 2020	24th Sept to 30th Sept., 2020	1st Oct., 2020

c. Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

Tax period	Due Date	No interest payable till	Interest payable @ 9% from & till	Interest payable @ 18% from
Feb, 2020	24th March, 2020	30th June, 2020	1st July to 30th Sept., 2020	1st Oct., 2020
March, 2020	24th April, 2020	5th July, 2020	6th July to 30th Sept., 2020	1st Oct., 2020
April, 2020	24th May, 2020	9th July, 2020	10th July to 30th Sept., 2020	1st Oct., 2020
May, 2020	14th July, 2020 (extended date for filing)	15th Sept., 2020	16th Sept to 30th Sept., 2020	1st Oct., 2020
June, 2020	24th July, 2020	25th Sept., 2020	26th Sept to 30th Sept., 2020	1st Oct., 2020

4.Opt in for Composition in FY 2020-21

Normal Taxpayers wanting to opt for Composition should not file GSTR3B and GSTR 1 for any tax period of FY 2020-21 from any of the GSTIN on the associated PAN.

Form	Tax period (FY)	Extended Date
GST CMP-02	2020-21	30.06.2020
GST ITC-03	2019-20 (As on 31-3-2020)	31.07.2020

5.Compliances for Composition taxpayers:

Form	Tax period	Extended Date
GST CMP-08	Jan to March 2020	07.07.2020
GSTR-4	FY 2019-20	15.07.2020

6.NRTP, ISD, TDS & TCS taxpayers:

Sl. No.	Return Type,Form	To be filed by	Tax Period	Due Date	Extended Date
1	GSTR-5	Non Resident Taxpayers	March, April, May,June & July 2020	20th of succeeding month	31st Aug., 2020
2	GSTR-6	Input Service Distributors	-do-	13th of succeeding month	31st Aug., 2020
3	GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10th of succeeding month	31st Aug., 2020
4	GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10th of succeeding month	31st Aug., 2020

---- Special Thanks to Khushboo Agarwal

For Any Further Information / the PDF of the same,
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