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GSTR – 3B DUE DATE [FROM FEB 20 TO Aug 20]

Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year [Turnover > 5 Cr] - All over India

Tax period	Statutory due date	Conditional due date	Interest rate	Late fees
Feb – 20	20th March 2020	Till 4th April	0%	Not applicable
		From 5th April 20 To 24th June 20	9%	Not applicable
		From 25th June 20 To 30th Sept 20	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st March 20 To Date of filing** • **Nil return** – Rs. 20 per day [CGST 10 + SGST 10] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
March – 20	20th April 2020	Till 5th May 20	0%	Not applicable
		From 6th May 20 To 24th June 20	9%	Not applicable
		From 25th June 20 To 30th Sept 20	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st April 20 To Date of filing** • **Nil return** – Rs. 20 per day [CGST 10 + SGST 10] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
April – 20	20th May 2020	Till 4th June 20	0%	Not applicable
		From 5th June 20 To 24th June 20	9%	Not applicable
		From 25th June 20 To 30th Sept 20	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st May 20 To Date of filing** • **Nil return** – Rs. 20 per day [CGST 10 + SGST 10] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
May – 20	27th June 2020	**From 28st June 20 To 30th sept 20**	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st June 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
June – 20	20th July 2020	**From 21st July 20 To 30th sept 20**	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st July 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
July – 20	20th Aug 2020	**From 21st Aug 20 To 30th sept 20**	**18%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 21st Aug 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
Aug – 20	20th Sept 2020	**From 21st Sept To Date of filing**	**18%**	**From 21st Sept 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**

Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year [Turnover up to 5 Cr]
States : 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

Tax period	Statutory due date	Conditional due date	Interest rate	Late fees
Feb – 20	22th March 2020	Till 30th June 20	0%	Not applicable
		From 1st July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd March 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
March – 20	22th April 2020	Till 3rd July 20	0%	Not applicable
		From 4th July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd April 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
April – 20	22th May 2020	Till 6th July 20	0%	Not applicable
		From 7th July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd May 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
May – 20	22th June 2020	Till 12th Sept 20	0%	Not applicable
		From 13th Sept 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd June 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
June – 20	22th July 2020	Till 23rd Sept 20	0%	Not applicable
		From 24th Sept 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd July 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
July – 20	22th Aug 2020	Till 27th Sept 20	0%	Not applicable
		From 28th Sept 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 23rd Aug 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
Aug – 20	22th Sept 2020	Till 1st Oct 2020	0%	Not applicable
		From 2nd Oct 20 To Date of filing	**18%**	**From 23rd Sept 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**

Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year [Turnover up to 5 Cr]

States : 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

Tax period	Statutory due date	Conditional due date	Interest rate	Late fees
Feb – 20	24th March 2020	Till 30th June 20	0%	Not applicable
		From 1st July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th March 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
March – 20	24th April 2020	Till 5th July 20	0%	Not applicable
		From 6th July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th April 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
April – 20	24th May 2020	Till 9th July 20	0%	Not applicable
		From 10th July 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th May 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
May – 20	24th June 2020	Till 15th Sept 20	0%	Not applicable
		From 16th Sept 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th June 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
June – 20	24th July 2020	Till 25th Sept 20	0%	Not applicable
		From 26th Sept 20 To 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th July 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
July – 20	24th Aug 2020	Till 29th Sept 20	0%	Not applicable
		On 30th Sept 20	**9%**	• **Nil return –** Late fees waived [No late fees] • **Other than Nil return** – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 500 [CSGT 250 + SGST 250]**
		From 1st Oct 20 To Date of filing	**18%**	**From 25th Aug 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**
Aug – 20	24th Sept 2020	Till 3rd Oct 2020	NA	Not applicable
		From 4th Oct 20 To Date of filing	**18%**	**From 25th Sept 20 To Date of filing** • Nil return – Rs. 20 per day [CGST 10 + SGST 10] • Other than Nil return – Rs. 50 per day [CGST 25 + SGST 25] **Maximum penalty – Rs. 10,000 [CSGT 5000 + SGST 5000]**