

(Notification No. 51/2020 – Central Tax) Dated 24/06/2020

GSTR 3B Due Dates for Turnover up to Rs 5 Crore

For 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	Due Date	No Late Fee & interest till new date
February, 2020	22-03-2020	30-06-2020
March, 2020	22-04-2020	03-07-2020
April, 2020	22-05-2020	06-07-2020
May, 2020	12-07-2020	12-09-2020
June, 2020	22-07-2020	23-09-2020
July, 2020	22-08-2020	27-09-2020
Aug, 2020	01.10.2020	01.10.2020 (As per Notification No. 54/2020 – Central Tax)

Late Fee: GST Return filed after New date but till 30-09-2020, the maximum late fee will be **Rs 500**. However, zero late fee will be charged in case of **NIL GSTR 3B till 30-09-2020**.

Interest: Interest on GST will be **NIL** till new dates. However, GST interest @**9% p.a** will be levied for remaining days till **30-09-2020**. After 30th September, 2020, interest at the rate of **18%** will be applicable.

(Notification No. 51/2020 – Central Tax) Dated 24/06/2020

GSTR 3B Due Dates for Turnover up to Rs 5 Crore

For 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	Due Date	No Late Fee & interest till new date
February, 2020	24-03-2020	30-06-2020
March, 2020	24-04-2020	05-07-2020
April, 2020	24-05-2020	09-07-2020
May, 2020	14-07-2020	15-09-2020
June, 2020	24-07-2020	25-09-2020
July, 2020	24-08-2020	29-09-2020
Aug, 2020	03.10.2020	03.10.2020 (As per Notification No. 54/2020 – Central Tax) Dated 24 June 2020

Late Fee: GST Return filed after New date but **till 30-09-2020**, the maximum late fee will be **Rs 500**. However, zero late fee will be charged in case of NIL **GSTR 3B till 30-09-2020**.

Interest: Interest on GST will be **NIL** till new dates. However, GST interest @**9% p.a** will be levied for remaining days till **30-09-2020**. After 30th September,2020, interest at the rate of **18%** will be applicable.

GSTR 3B Due Dates for Turnover more than Rs 5 Crore in the preceding financial year

S. No	Tax Period	No Late Fee & interest till new date	Rate of interest
1.	Feb, 2020	24-06-2020	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020
2	Mar, 2020	24-06-2020	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020
3	Apr, 2020	24-06-2020	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020
4	May, 2020	27-06-2020	18%
5	Jun, 2020	20-07-2020	18%
6	July, 2020	20-08-2020	18%

(Notification No. 53/2020 – Central Tax) Dated 24th June 2020

GSTR-1: GST Return for Outward Supplies

S.No	Month/ Quarter	Dates
1	March, 2020	10.07.2020
2	April, 2020	24.07.2020
3	May, 2020	28.07.2020
4	June, 2020	05.08.2020
5	January to March, 2020	17.07.2020
6	April to June, 2020	03.08.2020