# Relaxation for GST Compliances amid 2nd Wave of COVID 19

1) Late Fee Waiver & Reduced Interest Rate

| Tax Payer Category | Return Type | Return Period | Original Due Date | Late Fee | Interest on Delayed Interest | Notification Number |
|---|---|---|---|---|---|---|
| Turnover > Rs. 5 Cr. in preceding F.Y. | GSTR 3B | Mar-2021 | 20th April 2021 | NIL – if Return Filed Till 05/05/2021 | 9% for Period 21/04/2021 – 05/05/2021<br>18% from 06/05/2021 Onwards | Notification No. 08/2021- Central Tax<br>Notification No. 09/2021- Central Tax |
| | | Apr- 2021 | 20th May 2021 | NIL – if Return Filed Till 04/06/2021 | 9% for Period 21/05/2021 – 04/06/2021<br>18% from 05/06/2021 Onwards | Notification No. 08/2021- Central Tax<br>Notification No. 09/2021- Central Tax |
| Turnover < Rs.5 Cr. In Preceding F.Y.<br>(Monthly Filers under QRMP Scheme) | GSTR 3B | Mar-2021 | 20th April 2021 | NIL – if Return Filed Till 20/05/2021 | 0% for Period 21/04/2021 – 05/05/2021<br>9% for Period 06/05/2021 – 20/05/2021<br>18% from 21/05/2021 Onwards | Notification No. 08/2021- Central Tax<br>Notification No. 09/2021- Central Tax |
| | | Apr-2021 | 20th May 2021 | NIL – if Return Filed Till 19/06/2021 | 0% for Period 21/05/2021 – 04/06/2021<br>9% for Period 05/06/2021 – 19/06/2021<br>18% from 20/06/2021 Onwards | Notification No. 08/2021- Central Tax<br>Notification No. 09/2021- Central Tax |
| Turnover < Rs.5 Cr. In preceding F.Y.<br>(Quarterly Filers) | GSTR 3B | Jan – Mar 2021 | 22nd April 2021 | NIL – if Return Filed Till 22/05/2021 | 0% for Period 23/04/2021 – 07/05/2021<br>9% for Period 08/05/2021 – 22/05/2021<br>18% from 23/05/2021 Onwards | Notification No. 08/2021- Central Tax<br>Notification No. 09/2021- Central Tax |
| Composition Dealer | CMP - 08 | Jan – Mar 2021 | 18th April 2021 | NA | 0% for Period 18/04/2021 – 03/05/2021<br>9% for Period 04/05/2021 – 18/05/2021<br>18% from 19/05/2021 Onwards | Notification No. 08/2021- Central Tax |
| | GSTR 4 | Apr – Mar 2021 | 30th April 2021 | NIL – if Return Filed Till 31/05/2021 | NA | Notification No. 10/2021- Central Tax |

2) GST ITC -04 for the period Jan-Mar 2021 has been extended from 25/04/2021 to **31/05/2021** – Notification No. 11/2021

3) Monthly GSTR 1 Filers due date is extended till **26/05/2021** - Notification No. 12/2021- Central Tax

4) Quarterly Filers furnishing Outward Details in IFF for April 2021 extended till **28/05/2021** - Notification No. 13/2021- Central Tax

5) Restriction on claiming ITC as per Rule 36(4) has to be calculated cumulatively for April-21 and May-21 at the time of filing return for May-21 - Notification No. 13/2021- Central Tax

6) Limitation period ending on any date between 15/04/2021 to 30/05/2021has been extended till **31/05/2021** - Notification No. 14/2021- Central Tax

   a. Completion of any proceeding or passing of any order or issuance of any notice, intimation

   b. Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record

Complied by –

**CA. Bhavik P. Chudasama**