

Relaxation in GST Compliance's for Mar-21, Apr-21 & May-21

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- 21	20 th April 2021	NIL – if Return Filed Till 05/05/2021	9% for Period 21/04/2021 – 05/05/2021 18% from 06/05/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
		Apr- 21	20 th May 2021	NIL – if Return Filed Till 04/06/2021	9% for Period 21/05/2021 – 04/06/2021 18% from 05/06/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
		May - 21	20 th June 2021	NIL – if Return Filed Till 05/07/2021	9% for Period 21/06/2021 – 05/07/2021 18% from 06/07/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
Turnover < Rs.5 Cr. In Preceding F.Y. (Monthly Filers under QRMP Scheme)	GSTR 3B	Mar- 21	20 th April 2021	NIL – if Return Filed Till 19/06/2021	0% for Period 21/04/2021 – 05/05/2021 9% for Period 06/05/2021 – 19/06/2021 18% from 20/06/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
		Apr-21	20 th May 2021	NIL – if Return Filed Till 04/07/2021	0% for Period 21/05/2021 – 04/06/2021 9% for Period 05/06/2021 – 04/07/2021 18% from 05/07/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
		May-21	20 th June 2021	NIL – if Return Filed Till 20/07/2021	0% for Period 21/06/2021 – 05/07/2021 9% for Period 06/07/2021 – 20/07/2021 18% from 21/07/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
Turnover < Rs.5 Cr. In Preceding F.Y. (Quarterly Filers)	GSTR 3B	Jan – Mar 21	* 22 nd April 2021	NIL – if Return Filed Till 21/06/2021	0% for Period 23/04/2021 – 07/05/2021 9% for Period 08/05/2021 – 21/06/2021 18% from 22/06/2021 Onwards	Notification No. 18/2021- Central Tax Notification No. 19/2021- Central Tax
Composition Dealer	CMP - 08	Jan – Mar 21	18 th April 2021	NA	0% for Period 18/04/2021 – 03/05/2021 9% for Period 04/05/2021 – 18/05/2021 18% from 19/05/2021 Onwards	Notification No. 08/2021- Central Tax
	GSTR 4	Apr – Mar 21	30 th April 2021	NIL – if Return Filed Till 31/07/2021	NA	Notification No. 25/2021- Central Tax

Note: * 22nd April 2021 is due date for Dealers registered in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana

and Andhra Pradesh, the Union territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

24th April 2021 is to be considered in cases where dealers is registered 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 and Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi AND Respectively Relaxation Date also to be recalculated accordingly (Simply Add 2 Days to each date)

- 2) GST ITC -04 for the period **Jan-Mar 2021** has been extended from 25/04/2021 to **30/06/2021**– Notification No. 26/2021-Central Tax
- 3) Monthly GSTR 1 for the period of **April 2021** due date is extended till **26/05/2021** - Notification No. 12/2021- Central Tax
- 4) Monthly GSTR 1 for the period of **May 2021** due date is extended till **26/06/2021** - Notification No. 14/2021- Central Tax
- 5) Quarterly Filers furnishing Outward Details in IFF for **April 2021** extended till **28/05/2021** - Notification No. 13/2021- Central Tax
- 6) Quarterly Filers furnishing Outward Details in IFF for **May 2021** extended till **28/06/2021** - Notification No. 27/2021- Central Tax
- 7) Restriction on claiming **ITC as per Rule 36(4)** has to be calculated cumulatively for April-21, May-21 and June-21 at the time of filing return for June-21 -
Notification No. 27/2021- Central Tax
- 8) Limitation period ending on any date between 15/04/2021 to 29/06/2021 has been extended till **30/06/2021** - Notification No. 24/2021- 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 –

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