



# All About GST Due Dates

Amid Lockdown

Included in this along with notifications

- ✓ Due dates of GSTR 1 up to June'20
- ✓ Due dates of GSTR 3B up to Aug'20
- ✓ Due dates and Penalty waiver for July'17 to Jan'20

## Due date for filing of **GSTR 1** for the period of **March 2020 to June 2020**

Month / Qtr	Turnover Criterion	Actual due date	Extended due date (Refer Notification No. 53/2020)	Late Fee if not filed by extended due date
Mar-20	More than Rs. 1.5 Crore	11-04-2020	10-07-2020	INR 50/20- per day  (CGST Rs. 25/10 & SGST Rs. 25/10)
Apr-20		11-05-2020	24-07-2020	
May-20		11-06-2020	28-07-2020	
Jun-20		11-07-2020	05-08-2020	
Jan - Mar 20	Less than Rs. 1.5 Crore/ opted for Qtr Returns	30-04-2020	17-07-2020	
Apr - June 20		31-07-2020	03-08-2020	

# Due date for filing of **GSTR 3B** for the month of **February, March & April 2020** for assesseees having Turnover **More than INR 5 Crore**

Tax liability	Extended due date (Refer Notification No. <a href="#">32/2020</a> & <a href="#">52/2020</a> )	Maximum Late fee if filed by 30th Sept 2020 (@ Rs. 50/20 per day)  (Refer Notification No. 57/2020)	Interest Liability (Refer Notification No. 51/2020)	Interest Liability (after extended due date)	Notification No.	Date of Notification
Tax = 0	24-06-2020	Nil	NA	NA	<a href="#">52/2020</a> - Due date Extension & <a href="#">57/2020</a> - Capping of Max Late Fee	24th June 2020 & 30th June 2020
Tax > 0		Rs. 500/- per Return (CGST 250/- & SGST 250/-)	@9% If filed after 15 days from the actual due date till 24.06.2020	@18% from 25.06.2020 to the date of Actual payment	& <a href="#">51/2020</a> - Capping of Interest Rate	& 24th June 2020

## Due date for filing of **GSTR 3B** for the month of **May 2020** for assesseees having Turnover **More than INR 5 Crore**

Tax liability	Extended due date (Refer Notification No. <a href="#">36/2020</a> )	Maximum Late fee if filed by 30th Sept 2020 (@ Rs. 50/20 per day) (Refer Notification No. 57/2020)	Interest Liability	Notification No.	Date of Notification
Tax = 0		Nil	NA	<a href="#">36/2020</a> - Due date Extension	3rd April 2020
Tax > 0	27-06-2020	Rs. 500/- per Return (CGST 250/- & SGST 250/-)	@18% after from 28.06.2020 till the date of Actual Payment	& <a href="#">57/2020</a> - Capping of Max Late Fee	& 30th June 2020

## Due date for filing of **GSTR 3B** for the month of **June & July 2020** for assesseees having Turnover **More than INR 5 Crore**

Tax liability	Extended due date	Maximum Late fee if filed by 30th Sept 2020 (@ Rs. 50/20 per day)  (Refer Notification No. <a href="#">57/2020</a> )	Interest Liability (after actual due dates)	Notification No.	Date of Notification
Tax = 0	NA	Nil	NA	<a href="#">57/2020</a> - Capping of Max Late Fee	30th June 2020
Tax > 0		Rs. 500/- per Return (CGST 250/- & SGST 250/-)	@18% after due dates till the date of Actual payment		

# Due date for filing of **GSTR 3B** for the month of **Feb to Aug 2020** for assesseees having Turnover **Less than INR 5 Crore- "A" Category States**

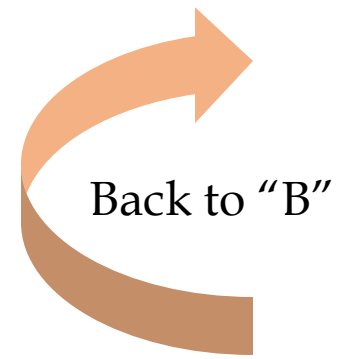
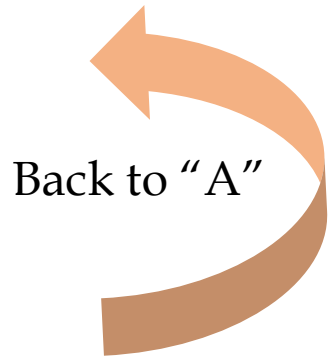
Month	Actual due date	Extended due date (@ Rs. 50/20 per day)  (Refer Notification <a href="#">52/2020</a> & <a href="#">54/2020</a> )	Maximum Late fee if filed by 30th Sept 2020 (Refer Notification No. <a href="#">57/2020</a> )	Interest Liability if not filed by extended due dates (Refer Notification No. <a href="#">51/2020</a> )	Notification No	Date of Notification
Feb-20	22-03-2020	30-06-2020	Nil if there is no Tax Liability, otherwise Rs. 500/- per Return (CGST 250/- & SGST 250)	Nil upto the date of Extended due date, thereafter '@9% till 30.09.2020 and after that @18% till the date of actual payment	<a href="#">52/2020</a> - Extension of due dates & <a href="#">57/2020</a> - Capping of Late Fees & <a href="#">51/2020</a> - Capping of Interest Rates	24th June 2020 & 30th June 2020
Mar-20	22-04-2020	03-07-2020				
Apr-20	22-05-2020	06-07-2020				
May-20	22-06-2020	<a href="#">12-09-2020</a>				
Jun-20	22-07-2020	23-09-2020				
Jul-20	22-08-2020	27-09-2020				
Aug-20	22-09-2020	01-10-2020				



# Due date for filing of GSTR 3B for the month of Feb to Aug 2020 for assesseees having Turnover **Less than INR 5 Crore- “B” Category States**

Month	Actual due date	Extended due date (@ Rs. 50/20 per day)  (Refer Notification <a href="#">52/2020</a> & <a href="#">54/2020</a> )	Maximum Late fee if filed by 30th Sept 2020 (Refer Notification No. <a href="#">57/2020</a> )	Interest Liability if not filed by extended due dates(Refer Notification No. <a href="#">51/2020</a> )	Notification No	Date of Notification
Feb-20	24-03-2020	30-06-2020				
Mar-20	24-04-2020	05-07-2020				
Apr-20	24-05-2020	09-07-2020	Nil if there is no Tax Liability, otherwise Rs. 500/- per Return (CGST 250/- & SGST 250)	Nil upto the date of Extended due date, thereafter '@9% till 30.09.2020 and after that @18% till the date of actual payment	<a href="#">52/2020</a> - Extension of due dates & <a href="#">57/2020</a> - Capping of Late Fees & <a href="#">51/2020</a> - Capping of Interest Rates	24th June 2020 & 30th June 2020
May-20	24-06-2020	15-09-2020				
Jun-20	24-07-2020	25-09-2020				
Jul-20	24-08-2020	29-09-2020				
Aug-20	24-09-2020	03-10-2020	Not yet Notified	Not yet Notified	<a href="#">54/2020</a> - Extension of due date	24th June 2020

A Category States		B Category States	
Chhatigarh	UT- Daman Diu	Himachal Pradesh	Tripura
Madhya Pradesh	UT- Dadar & Nagar Haweli	Punjab	Meghalaya
Gujarat	UT- Puducherry	Uttrakhand	Assam
Maharshtra	UT- Andaman & Nicobar Island	Rajasthan	West Bangal
Karnataka	UT- Lakshadweep	Haryana	Jharkhand
Goa		Uttar Pradesh	Orisa
Kerala		Bihar	UT- Jammu Kashmir
Tamilnadu		Sikkim	UT- Ladhakh
Telangana		Arunachal Pradesh	UT- Chandigarh
Andhra Pradesh		Nagaland	UT-Delhi
		Manipur	Mizoram





## Due date for filing of **GSTR 3B** for the month of **Jul'2017 to Jan'2020** Penalty waiver and Due Dates

Tax liability	If filed between	Maximum Late fee (@ Rs. 50/20 per day)	Notification No	Date of Notification
Tax = 0	1st July 2020 to 30th Sept 2020	Nil	<a href="#">52/2020</a>	24th June 2020
Tax > 0		Rs. 500/- per Return (CGST 250/- & SGST 250/-)		



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