



GST Compliance Calendar

JUNE - 2020

GST Updates in GSTR 3B

Post extended dates, interest @18% and late fees shall be levied from the original due date till date of compliance

Taxpayer type	Update Area	Relevant period	Actual Due dates	Extended dates
For turnover up to 1.5 crores	1)Due date is not extended 2)But Interest and late fees waived off till extended dates	Feb Mar Apr	**22nd & 24th March 2020 **22nd & 24th April 2020 **22nd & 24th May 2020	30-06-2020 03-07-2020 06-07-2020
For turnover from 1.5 crores to 5 crores	1)Due date is not extended 2)But Interest and late fees waived off till extended dates	Feb Mar Apr	**22nd & 24th March 2020 **22nd & 24th April 2020 **22nd & 24th May 2020	29-06-2020 29-06-2020 30-06-2020
For turnover up to 5 crores	Due date extended	May	**22nd & 24th March 2020	**12-06-2020 & 14-06-2020
For turnover above 5 crores	Due date extended	May	20th July 2020	27-06-2020

** filing based on Statewise classification

For turnover above 5 crores

No Late Fees

No Interest

Interest at lower rate of 9% will be computed

GSTR 3b period	Original Due Date	No Interest Upto	Extended Date
Feb	20th March 2020	04th April 2020	24-06-2020
Mar	20th April 2020	05th May 2020	24-06-2020
Apr	20th May 2020	04th June 2020	24-06-2020

Note: Post extended dates interest @18% and late fees shall be levied from the original due date till date of compliance

GST Updates in GSTR 1

Late fees will be computed from original due date, if compliance done after extended dates

Taxpayer type	Update Area	Relevant	Actual Due dates	Extended dates
For turnover above 1.5 crores	1)Due date is not extended 2)But late fees waived off till extended dates	Mar Apr May	11-04-2020 11-05-2020 11-06-2020	30-06-2020
For turnover upto 1.5 crores	1)Due date is not extended 2)But late fees waived off till extended dates	Jan to March Quarter	30-04-2020	30-06-2020

GST Updates in Annual Returns

Taxpayer type	Update Area	Relevant period	Actual Due dates	Extended dates
GSTR 9,9A & 9C		FY 18-19	30-06-2020	30-09-2020

Other Updates



•Every taxpayer registered as normal taxpayer needs to file annual return i.e. GSTR 9

•GSTR 9C to be filed by taxpayers having aggregate turnover up to Rs. 2 Cr.

•The turnover limit will be increased from Rs 2 crore to Rs 5 crore for mandatory annual return filing. Hence, filing GSTR-9C is optional for the taxpayers having the turnover less than Rs 5 crore for FY 18-19

•The taxpayers with an aggregate annual turnover of less than Rs 2 crore in FY 2017-18 and FY 2018-19 will not pay any late fee for delayed filing of GSTR-9.

Other Returns

30th Jun

GSTR 5 (Monthly)

- Feb, Mar, Apr, & May'20 - Summary stating outward taxable supplies and tax payable by the non-resident taxable person.

20th Jun

GSTR 5A (Monthly)

Summary of goods sent to/received from a job-worker.

30th Jun

GSTR 6 (Monthly)

Apr, & May'20 - Details of ITC received and distributed by an ISD.

30th Jun

GSTR 7 (Monthly)

Tax Deducted at Source (TDS) and deposited under GST laws Summary.

30th Jun

GSTR 8 (Monthly)

- Mar, Apr, & May'20 - Tax Collected at Source (TCS) by e-commerce operators under GST laws Summary.

30th Jun

ITC-04 (Quarterly)

Summary of goods sent to/received from a job-worker.

30th Jun

CMP-02 (Yearly)

Form to opt into the composition scheme under section 10 of the CGST Act and the CGST (Rate) notification no. 2/2019 dated 7th March 2019.

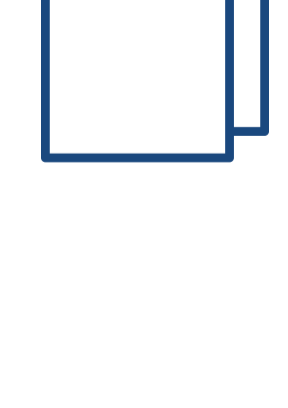
30th Jun

GSTR 4 (Yearly)

Due date for FY 2019-20 original Date is 30-04-2020 is extended to 15-07-2020 Notification 34/2020

Miscellaneous Due Dates

30th June 2020



Time limit of TDS & TCS Deposit extended (Circular number 137/07/2020)



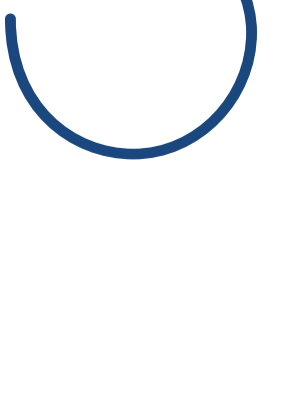
RFD-11/LUT (Yearly) FY 2020-21 - Letter of Undertaking to make exports without payment of IGST by the GST registered exporters.



The requirement of exporting the goods by the merchant exporter within 90 days from the date of issue of tax invoice by the registered supplier, provided the completion of such 90 days period falls within 20.03.2020 to 29.06.2020



Due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20th March 2020 to 29th June 2020



Extension of the two-year time limit for claiming GST refund that expired on 31 March 2020. The circular explicitly states that such taxpayers may apply in Form RFD-01 by 30 June 2020



Payment date under SabkaVishwas Scheme. No interest for this period shall be charged if paid by 30th June, 2020