Notification No 08/2021 to 14/2021 CGST , 01/2021 of IGST & 01/2021 of UTGST - BY CA MONISH S SHAH					
Sr No	**Particulars**	**Due Dates**	**Late Fees applicable From**	**Interest**	**Month/ Quarter**
1	3B Monthly forTaxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	20th of Next Month	05-05-2021	9% till 5-5-2021 and 18% post that	Mar-21
2	3B Monthly forTaxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	20th of Next Month	04-06-2021	9% till 4-6-2021 and 18% post that	Apr-21
3	3B Monthly for Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	20th of Next Month	20-05-2021	Nil Till 05/05/2021 9% till 20/05/2021 and 18% post that	Mar-21
4	3B Monthly for Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	20th of Next Month	19-06-2021	Nil Till 04/06/2021 9% till 19/06/2021 and 18% post that	Apr-21
5	3B Quarterly for Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under provisio to sub-section (1) of section 39 (QRMP)	22nd Of Next Month	22-05-2021	Nil Till 07/05/2021 9% till 22/05/2021 and 18% post that	Mar-21
6	3B Quarterly for Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under provisio to sub-section (1) of section 39 (QRMP)	25th of Next Month	Only Payment No return	Nil Till 09/06/2021 9% till 24/06/2021 and 18% post that	Apr-21
7	3B for Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39 i.e. Composition Scheme	18th April 2021	3B not Applicable	Nil Till 03/05/2021 9% till 18/05/2021 and 18% post that	Qtr Ending March 2021
8	GSTR-4	31st May 2021	-	-	2020-21
9	ITC -04	31st May 2021	-	-	Jan- Mar 2021
10	GSTR-1	26th May 2021	-	-	Apr-21
11	Rule 36(4)	Cummulative to be calculated for April & May 2021			
12	IFF	28th May 2021			Apr-21
13	All Proceedings, Passing of Orders, Issue of Notice, Intimation, Notification, Sanction , Approval, Appeals, Reply or Application of any report , document, returns, statements or such other records under this Act if falls within 15/4 to 30/5 and if completion not done then can be done by 31/5/2021. However if the deadline is between 01/5/2021 to 31/5/2021 and if completion not done then can be done by 15/06/2021. However this will not apply to (a) Chapter IV (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129; (c) section 39, except sub-section (3), (4) and (5); (d) section 68, in so far as e-way bill is concerned; and (e) rules made under the provisions specified at clause (a to d)				

Sr No.	Section No.	Corresponding rules	Provisions related to
1	Chapter IV	Chapter IV of CGST Rules, 2017, rules ranging from 27 to 35.	Time and Value of Supply
2	Section 10(3)	-	Lapse of Composition scheme due to crossing of Limits
3	Section 25	Rule No.8,14,9,10, 10A,11,12, 16,17,18, 24,25, 26	Procedure for Registration
4	Section 27	Rule No. 13 & 15	Provisions relating to Registration for Casual taxable person & Non-resident Taxable person.
5	Section 31	Rule No. 46,46A,47,49,50, 51, 52,53	Tax Invoice
6	Section 37	Rule No. 59, 78,79	Furnishing Details of Outward supplies
7	Section 39, *except those covered u/s 39(3), (4)* & *(5)*	Rule 61,62	Furnishing of returns.
8	Section 47	-	Levy of Late fee on Failure to Furnish return u/s 37,38,39 & 45.
9	Section 50	-	Interest on delayed payment of Tax
10	Section 68, *to the extent E-way Bill is considered.*	-	Inspection of Goods in movement.
11	Section 69	-	Power to Arrest
12	Section 90	-	Liability of partners of firm to pay tax.
13	Section 122	-	Penalty for certain offences
14	Section 129	-	Detention, seizure and release of Goods and Conveyances in transit.