(Updated Due Dates)
By CA Navya Malhotra & Team

No Change wrt 01st May 2021 | Latest Relaxation

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AGGREGATE TURNOVER IN THE PRECEEDING FY MORE THAN RS. 5 CRORE (> Rs 5 Cr) {NN 18/2021-CT & NN 19/2021-CT dt. 01.06.21}

Tax Period	Actual Due Date	Late Fee: Relaxation (Days)	Late Fee: Last date to Avail Benefit	Interest: Relaxation (Days)	Interest: NIL	Interest: 9% Reduced Rate	Interest: 18% Normal Rate
March'21	20-04-2021	15	05-05-2021	15	N.A.	05-05-2021	06-05-2021
April'21	20-05-2021	15	04-06-2021	15	N.A.	04-06-2021	05-06-2021
May'21	20-06-2021	15	05-07-2021	15	N.A.	05-07-2021	06-07-2021

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AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS. 5 CRORE (Filling Monthly GSTR 3B) {NN 18/2021-CT & NN 19/2021-CT dt. 01.06.21}

Tax Period	Actual Due Date	Late Fee: Relaxation (Days)	Late Fee: Last date to Avail Benefit	Interest: Relaxation (Days)	Interest: NIL	Interest: 9% Reduced Rate	Interest: 18% Normal Rate
March'21	20-04-2021	60	19-06-2021	60	05-05-2021	19-06-2021	20-06-2021
April'21	20-05-2021	45	04-07-2021	45	04-06-2021	04-07-2021	05-07-2021
May'21	20-06-2021	30	20-07-2021	30	05-07-2021	20-07-2021	21-07-2021

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AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS. 5 CRORE (Filling Quarterly GSTR 3B i.e. Opted QRMP) {NN 18/2021-CT & NN 19/2021-CT dt. 01.06.21}

Tax Period	Actual Due Date	Late Fee: Relaxation (Days)	Late Fee: Last date to Avail Benefit	Interest: Relaxation (Days)	Interest: NIL	Interest: 9% Reduced Rate	Interest: 18% Normal Rate
Jan - Mar'21 (Cat-I)	22-04-2021	60	21-06-2021	60	07-05-2021	21-06-2021	22-06-2021
Jan - Mar'21 (Cat-II)	24-04-2021	60	23-06-2021	60	09-05-2021	23-06-2021	24-06-2021

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Tax Period	Form	Due Date	NIL Interest	Interest 9%
Quarter Ending Mar'21	CMP-08	18-04-2021	03-05-2021	17-06-2021

Tax Period	Form	Due Date	Extended Date	
FY 2020-21	GSTR-04	30th April'21	31st July'21	NN 25/2021-CT
Jan-March'21	ITC-04	25h April'21	30th June 21	NN 26/2021-CT
April'21	GSTR 1	11th May'21	26th May'21	-
April'21	IFF	1st-13th May'21	1st to 28th May'21	-
May'21	GSTR 1	11th June'21	26th June 21	NN 17/2021-CT
May'21	IFF	1st-13th June'21	1st to 28th June 21	NN 27/2021-CT
Tax Period	**Amendment in GST Rules**			
April'21, May'21 & June.21 **{NN 27/2021-CT}**	**Condition of Rule 36(4)** shall apply cumulatively for April'21, May'21 & June;21. GSTR-3B for June'21 shall be furnished with the cumulative adjustment of ITC.			

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[Wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply]

Tax Period	Due dates falling	Extended Due date	
Time limit for completion / compliance, by any authority or person	15th April - 29th June'21	30th June, 2021	NN 24/2021-CT
Time limit for **rule 9 (i.e. Verification & approval for Registration)**	1st May - 30th June'21	15th July'21	NN 24/2021-CT
Time limit for issue of **refund order** in terms of the Sec 54(5)/(7)	15th April - 29th June'21	15 days after the receipt of reply to the notice from the registered person or the 30th June, 2021, whichever is later.	NN 24/2021-CT

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CA Navya Malhotra
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PMT-06 {NN 18/2021-CT & NN 19/2021-CT dt. 01.06.21}

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Tax Period	Due Date	Next 15 Days	Next 30 Days	Thereafter
Apr-21	25-05-2021	09-06-2021	09-07-2021	-
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	Fees Applicable

Tax Period	Due Date	Next 15 Days	Next 15 Days	Thereafter
May-21	25-06-2021	10-07-2021	25-07-2021	-
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	Fees Applicable

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Relief to small taxpayers in filing annual return and reconciliation statement for FY 2020-21

FORM	Turnover limits	Optional / Mandatory
Annual return (GSTR-9/9A)	Aggregate turnover <= Rs.2 crore	Optional
Reconciliation (GSTR-9C)	Aggregate turnover > Rs.5 crore	Compulsory (Self Certification)

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State Category I:- Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.

State Category II:- Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

Author remarks:

1. No Clarity as to what is "NIL Tax Liability"?
2. No Clarity for the assessee who have paid late fee already at higher rates?

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Late Fee Rationalisation (Prospectively) {NN19/2021-CT} GSTR 3B and GSTR 1 {NN20/2021-CT}

S.No.	Tax Liability	Late Fees
1	For taxpayers having NIL tax liability or No Outward Supplies	Rs 500 (Rs 250 CGST + Rs 250 SGST)
2	For taxpayers having Annual Aggregate Turnover (AATO) in preceding year upto Rs 1.5 crore	Rs 2000 (1000 CGST+1000 SGST)
3	For taxpayers having AATO in preceding year between Rs 1.5 crore to Rs 5 crore	Rs 5000 (2500 CGST+2500 SGST)
4	For taxpayers having AATO in preceding year above Rs 5 crores	Rs 10000 (5000 CGST+5000 SGST)
	FORM GSTR-4	**{NN21/2021-CT}**
5	For taxpayers having NIL tax liability	Rs 500 (Rs 250 CGST + Rs 250 SGST) per return
	For other taxpayers	Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) return
6	**FORM GSTR-7 {NN22/2021-CT}**	Rs 2000/- (Rs. 1,000 CGST + Rs 1,000 SGST) per return

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