

GST COMPLIANCE CALENDAR –April to June’21


(Relaxation by Notification issued on 1st May 2021 & 1st June 2021)

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A. GST Compliance Calendar – March, April and May’21


1) Relaxation in GST Compliances for March 2021

Particular	Due Date	Interest on late payment of Tax			No Late Fees
		NIL Rate	9% Rate	18% Rate	
Monthly GSTR 3B (Agg Turnover > 5 Cr) (NN-8 & 9 - CT dated 1.5.21)	20 th April 2021 (No Extension)	No Relaxation 	First 15 days - Till 5 th May’21		15 days i.e. till 5 th May ’21
Monthly GSTR 3B (AT upto 5 Cr) (NN-18 & 19 - CT dated 1.6.21)	20 th April 2021 (No Extension)	First 15 days (till 5 th May)	Next 45 days (from 6 th May to 19 th June)	20 th June onwards	60 days i.e. till 19 th June
Quarterly 3B (QRMP) (NN-18 & 19 - CT dated 1.6.21)	22/24 th April 2021 (No Extension)	First 15 days (Till 7 th / 9 th June)	Next 45 days (till 21 st / 23 rd June)	22 nd / 24 th June onwards	60 days i.e. till 21 st / 23 rd June
CMP-08 (NN-18 & 19 - CT dated 1.6.21)	18 th April’21	First 15 days– Till 3 rd May	Next 45 days (Till 17 th June)	18 th June onwards	N.A.

Particular	Original Due Date	Extension on 1 st May	Further Extension by 43 rd GST Council
GSTR – 4 for FY 2020-21	30 th April 2021	31 st May’21	31 st July ’21 (NN-25 - CT dated 1.6.21)


ITC-04 for Quarter March 21	25 th April 2021	31 st May'21	30 th June'21 (NN-26 - CT dated 1.6.21)
GSTR 1 for Mar'21	11 th Apr'21	No Extension	No Extension

2) Relaxation in GST Compliances for April 2021

Particular	Due Date	Interest on late payment of Tax			No Late Fees
		NIL Rate	9% Rate	18% Rate	
Monthly GSTR 3B (> 5 Cr) (NN-8 & 9 - CT dated 1.5.21)	20 th May 2021 (No Extension)	No Relaxation 	First 15 days - Till 4 th June'21	5 th June'21 Onwards	15 days i.e. till 4 th June '21
Monthly GSTR 3B (upto 5 Cr) (NN-18 & 19 - CT dated 1.6.21)	20 th May 2021 (No Extension)	First 15 days (Till 4 th June)	Next 30 days (Till 4 th July)	5 th July onwards	45 days i.e. till 4 th July
PMT-06 (QRMP Scheme) (NN-18 & 19 - CT dated 1.6.21)	25 th May 2021	First 15 days (till 9 th June)	Next 30 days (Till 9 th July)	10 th July onwards	N.A.

Particular	Original Due Date	Extension on 1 st May	Further Extension by 43 rd GST Council
GSTR 1 for Apr'21 (NN 12 CT dated 1.5.21)	11 th May'21	26 th May'21	No Further Extension
IFF (QRMP) for April'21 (NN 13 CT dated 1.5.21)	13 th May'21	28 th May'21	No Further Extension

3) Relaxation in GST Compliances for May 2021


Particular	Due Date	Interest on late payment of Tax			No Late Fees
		NIL Rate	9% Rate	18% Rate	
Monthly GSTR 3B (> 5 Cr) (NN-18 & 19 - CT dated 1.6.21)	20 th June 2021 (No Extension)	No Relaxation 	First 15 days (till 5 th July)	6 th July onwards	15 days i.e. till 5 th July
Monthly GSTR 3B (upto 5 Cr) – (NN-18 & 19 - CT dated 1.6.21)	20 th June 2021 (No Extension)	First 15 days (Till 5 th July)	Next 15 days (Till 20 th July)	21 st July onwards	30 days i.e. till 20 th July
PMT-06 (QRMP Scheme) – (NN-18 & 19 - CT dated 1.6.21)	25 th June 2021	First 15 days (Till 10 th July)	Next 15 days (Till 25 th July)	26 th July onwards	N.A.

4) Other Extension


Particular	Original Due Date	Extension on 1 st May	Further Extension by 43 rd GST Council
GSTR 1 for May'21	11 th June'21	No Extension	26 th June'21 (NN-17 - CT dated 1.6.21)
IFF (QRMP) for May'21	13 th June'21	No Extension	28 th June'21 (NN-27- CT dated 1.6.21)
Rule 36(4) (NN-27 - CT dated 1.6.21)	Condition of Rule 36(4) shall apply cumulatively for April, May & June'21. GSTR-3B for June'21 shall be furnished with the cumulative adjustment of ITC.		
Tax Period		Due dates falling	Extended Due date
Time limit for completion / compliance, by any authority or person - (NN- 24- CT dated 1.6.21)		15 th April - 29th June'21	30 th June, 2021

B. GST Compliance Calendar – Return wise

1) Relaxation in GST Compliances for GSTR 3B

Particular	Due Date	Interest on late payment of Tax			No Late Fees
		NIL Rate	9% Rate	18% Rate	
AGGREGATE TURNOVER IN THE PRECEEDING FY MORE THAN RS. 5 CRORE (> Rs 5 Cr)					
Mar-21 Monthly GSTR 3B (> 5 Cr)	20 th April 2021 (No Extension)	No Relaxation	First 15 days - Till 5 th May'21	6 th May onwards	15 days i.e. till 5 th May '21
April-21- Monthly GSTR 3B	20 th May 2021 (No Extension)	No Relaxation 	First 15 days - Till 4 th June'21	5 th June'21 Onwards	15 days i.e. till 4 th June '21
May-21- Monthly GSTR 3B	20 th June 2021 (No Extension)	No Relaxation	First 15 days (till 5 th July)	6 th July onwards	15 days i.e. till 5 th July
AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE - (Filling Monthly GSTR 3B)					
Mar-21 Monthly GSTR 3B	20 th April 2021 (No Extension)	First 15 days (till 5 th May)	Next 45 days (from 6 th May to 19 th June)	20 th June onwards	60 days i.e. till 19 th June
April-21- Monthly GSTR 3B	20 th May 2021 (No Extension)	First 15 days (Till 4 th June)	Next 30 days (Till 4 th July)	5 th July onwards	45 days i.e. till 4 th July
May-21- Monthly GSTR 3B	20 th June 2021 (No Extension)	First 15 days (Till 5 th July)	Next 15 days (Till 20 th July)	21 st July onwards	30 days i.e. till 20 th July
AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE - (Opted QRMP)					
Jan to March Quarterly 3B (QRMP)	22/24 th April 2021 (No Extension)	First 15 days (Till 7 th / 9 th June)	Next 45 days (till 21 st / 23 rd June)	22 nd / 24 th June onwards	60 days i.e. till 21 st / 23 rd June

2) Relaxation in GST Compliances for PMT-06

Particular	Due Date	Interest on late payment of Tax			No Late Fees
		NIL Rate	9% Rate	18% Rate	
AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE - (Opted QRMP)					
PMT-06 (QRMP Scheme)	25 th May 2021 	First 15 days (till 9 th June)	Next 30 days (Till 9 th July)	9 th July onwards	N.A.
PMT-06 (QRMP Scheme)	25 th June 2021	First 15 days (Till 10 th July)	Next 15 days (Till 25 th July)	26 th July onwards	N.A.

3) Relaxation in GST Compliances for GSTR – 1

Particular	Original Due Date	Extended date
GSTR 1 for Mar'21	11 th Apr'21	No Extension
GSTR 1 for Apr'21	11 th May'21	26 th May'21
GSTR 1 for May'21	11 th June'21	26 th June'21


4) Relaxation in GST Compliances for IFF

Particular	Original Due Date	Extended date
IFF (QRMP) for April'21	13 th May'21	28 th May'21
IFF (QRMP) for May'21	13 th June'21	28 th June'21


5) Relaxation in GST Compliances for Composition

Particular	Due Date	Interest on late payment of Tax		
		NIL Rate	9% Rate	18% Rate
CMP-08	18 th April'21	First 15 days– Till 3rd May	Next 45 days (Till 17 th June)	18 th June onwards
Particular	Original Due Date	Extension on 1 st May		
GSTR – 4 for FY 2020-21	30 th April 2021	31 st July'21		

C. Amnesty Scheme

Return	Tax Period	Filing between	Category	Late Fees
GSTR 3B 	July'17 to April'21	01.06.2021 to 31.08.2021 (NN-19 - CT dated 1.6.21)	No Tax Liability	Rs 500/- (Rs. 250/- each for CGST & SGST) per return
			Have Tax Liability	Rs 1000/- (Rs. 500/- each for CGST & SGST) per return

D. Rationalization of late fees - for prospective tax periods

GST Return	Category	Annual Aggregate Turnover	Maximum Late Fees per return
GSTR 3B & GSTR 1 (NN- 19 & 20 - CT dated 1.6.21)  Edukating	Nil tax liability in GSTR-3B or Nil outward supplies in GSTR-1	Any Turnover	Rs 500 (Rs 250 CGST + Rs 250 SGST)
	Having tax liability in GSTR-3B or having outward supplies in GSTR-1	upto Rs 1.5 crore	Rs 2000 (1000 CGST+1000 SGST)
		between Rs 1.5 crore to Rs 5 crore	Rs 5000 (2500 CGST+2500 SGST)
		Above Rs 5 crores	Rs 10000 (5000 CGST+5000 SGST)
GSTR 4 by composition (NN- 21 CT dated 1.6.21)	Tax liability is nil in the return	Rs 500 (Rs 250 CGST + Rs 250 SGST)	
	Having tax liability	Rs 2000 (1000 CGST+1000 SGST)	
GSTR-7 (NN- 22 - CT dated 1.6.21)	Reduced to Rs.50/- per day (Rs. 25 CGST + Rs 25 SGST) Maximum of Rs 2000 (1,000 CGST + Rs 1,000 SGST)		

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