

Following are the proposed GST related relaxations announced by the Finance Minister due to COVID-19 outbreak:

Extension of time limit for filing GSTR-3B

PERIOD	TURNOVER	PAYMENT DUE DATE	RETURN DUE DATE	INTEREST UPTO 30.06.2020	LATE FEES AND PENALTY UPTO 30.06.2020
Feb-20	<5 cr	30/06/2020	30/06/2020	Nil	Nil
Mar-20	<5 cr	30/06/2020	30/06/2020	Nil	Nil
Apr-20	<5 cr	30/06/2020	30/06/2020	Nil	Nil
Feb-20	>=5 cr	04/04/2020	30/06/2020	9%	Nil
Mar-20	>=5 cr	05/05/2020	30/06/2020	9%	Nil
Apr-20	>=5 cr	04/06/2020	30/06/2020	9%	Nil

Extension of time limit for filing GSTR-1

- There shall be extension of time limit for filing of GSTR-1 returns for the months of Mar-20 to May-20 till 30th June 2020.

Extension of time limit for filing GSTR-9 and 9C for 2018-19

- GSTR 9 and 9C for 2018-19 which was due till 31st March 2020 has been extended to 30th June 2020

Extension of time limit for Composite taxpayers

- The last day for opting for composition scheme has been extended from 31st March, 2020 to last week of June, 2020.
- All return and payment for the quarter ending 31st March, 2020 has been extended to last week of June, 2020.

Extension of various other due dates

- 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 **20 March 2020 to 29th June 2020** shall be extended to **30th June 2020**.

Sabka Vishwas Scheme

- **Payment date** under Sabka Vishwas Scheme shall be extended to **30th June, 2020**. No interest for this period shall be charged if paid by 30th June, 2020.



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