

Waiver of Interest and Late fees for taxpayers**Taxpayers having turnover exceeding 5 Crore:**

Period	Return	Due Date	Late Fees	Return Filing Date	Interest
Mar-21	GSTR-3B	20/04/2021	NIL	By 05/05/2021	9% from 21/04/2021-05/05/2021
			Rs. 20/50 (CGST+SGST)	After 05/05/2021	9% from 21/04/2021 -05/05/2021 18% from 06/05/2021 onwards.
Apr-21	GSTR-3B	20/05/2021	NIL	BY 04/06/2021	9% from 21/05/2021-04/06/2021
			Rs. 20/50 (CGST+SGST)	After 04/06/2021	9% from 21/05/2021 -04/06/2021 18% from 05/06/2021 onwards.
Apr-21	GSTR-1	11/05/2021	NIL	By 26/05/2021	NA
			Rs. 20/50 (CGST+SGST)	After 26/05/2021	NA

Taxpayers having turnover below 5 Crores and have opted for monthly return filing:

Period	Return	Due Date	Late Fees	Return Filing Date	Interest
Mar-21	GSTR-3B	20/04/2021	NIL	By 05/05/2021	NIL from 21/04/2021- 05/05/2021
			NIL	From 06/05/2021 to 20/05/2021	Interest 9% from 06/05/2021 onwards
			Rs. 20/50 (CGST+SGST)	After 20/05/2021	NIL from 21/04/2021 -05/05/2021 9% from 06/05/2021 -20/05/2021 18% from 21/05/2021 onwards.
Apr-21	GSTR-3B	20/05/2021	NIL	By 04/06/2021	Nil from 21/05/2021- 04/06/2021
			NIL	From 05/06/2021 to 19/06/2021	Interest 9% from 05/06/2021 onwards
			Rs. 20/50 (CGST+SGST)	After 19/06/2021	NIL from 21/05/2021 -04/06/2021 9% from 05/06/2021 -19/06/2021 18% from 20/06/2021 onwards.
Apr-21	GSTR-1	11/05/2021	NIL	By 26/05/2021	NA
			Rs. 20/50 (CGST+SGST)	After 26/05/2021	NA

Taxpayers having turnover below 5 Crores and under QRMP Scheme:

Period	Return	Due Date	Late Fees	Return Filing Date	Interest
Jan-21 to Mar-21	GSTR-3B (Type A States)	22/04/2021	NIL	By 07/05/2021	NIL from 23/04/2021-07/05/2021
			NIL	From 08/05/2021 to 22/05/2021	Interest 9% from 08/05/2021 onwards
			Rs. 20/50 (CGST+SGST)	After 22/05/2021	NIL from 23/04/2021 -07/05/2021 9% from 08/05/2021 -22/05/2021 18% from 23/05/2021 onwards.
Jan-21 to Mar-21	GSTR-3B (Type B States)	24/04/2021	NIL	By 09/05/2021	NIL from 25/04/2021 to 09/05/2021
			NIL	From 10/05/2021 to 24/05/2021	Interest 9% from 10/05/2021 onwards
			Rs. 20/50 (CGST+SGST)	After 24/05/2021	NIL from 25/04/2021 -09/05/2021 9% from 10/05/2021 -24/05/2021 18% from 25/05/2021 onwards.
Apr-21	IFF (All states)	01/05/2021-13/05/2021	NA	01/05/2021-28/05/2021	NA

Composition taxpayers:

Period	Return	Due Date	Rate of Interest	Return Filing Date	Remark
January -March 2021	GST CMP-08	18/04/2021	NIL	By 03/05/2021	NIL from 19/04/2021 to 03/05/2021
			9%	From 04/05/2021 to 18/05/2021	Interest 9% from 04/05/2021 onwards
			18%	After 18/05/2021	NIL from 19/04/2021 -03/04/2021 9% from 04/05/2021 -18/05/2021 18% from 19/05/2021 onwards.

(Notification No. 08/2021 -CT dt. 01.05.2021)

(Notification No. 09/2021 -CT dt. 01.05.2021)

(Notification No. 12/2021 -CT dt. 01.05.2021)

(Notification No. 13/2021 -CT dt. 01.05.2021)

Extension in filing of ITC-04 and GSTR-4

Period	Return Type	Description	Due Date	Extended Due Date
Apr'20 - Mar'21	GSTR-4	Annual Return for Composition Tax Payers	30/04/2021	31/05/2021
Jan'21-Mar'21	ITC-04	Intimation of goods sent on job work	25/04/2021	31/05/2021

(Notification No. 10/2021 -CT dt. 01.05.2021)

(Notification No. 11/2021 -CT dt. 01.05.2021)

Cumulative Application of condition specified in Rule 36 (4)

- Rule 36(4) of the CGST Act, 2017, restricts availment of ITC to 105% of the ITC reflected in GSTR-2B / 2A as on the due date of filing GSTR-1 by the supplier. With the extensions in GSTR-1 dates, government has provided that the said restriction shall apply cumulatively for the period April '21 to May '21 in GSTR-3B of May'21.

(Notification No. 13/2021 -CT dt. 01.05.2021)

Due date of other compliances extended to 31st May 2021

- Where the time limit of any of the following actions fall between 15th April 2021 to 30th May 2021, the due date of the same would get extended to 31st May 2021:
 - Due date for completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action by any authority, commission or tribunal, under the provisions of the Acts
 - Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

The above extension includes but is not limited to:

- Filing of refund claims and other refund related compliances which fall due between 15th April 2021 to 30th May 2021
- Intimation for withdrawal from Composition Scheme under CMP-04
- Amendment, Cancellation and Revocation of Cancellation of Registration
- Filing of Form ITC-01 (Exemption / Composition to Normal Scheme/ITC upon new registration), Form ITC-02 (Transfer of ITC upon transfer of business) and Form ITC-03 (Normal to Exemption Scheme)
- Assessment related forms including issuance of notice, furnishing of reply, passing of order
- Departmental audit and Special Audit related compliances
- Advance ruling compliances

- Appeal provisions including filing of appeal, cross objection etc.
- Search and seizure forms including order of seizure, bond for release of seized goods, order for release of seized goods etc.
- Demand and recovery forms including issuance of show cause notice, reply to show cause notice, passing of order, payment of demand under the order etc.

Due dates which have not been extended

- Date when liability to pay tax arises in terms of time of supply
- Date when the composition scheme lapses due to crossing of the threshold limit of turnover
- Provisions relating to new registration including date of liability for registration
- Provisions for casual taxable person and non-resident taxable person
- Date of issuance of tax invoice, bill of supply, receipt voucher, self-invoice, payment voucher, revised tax invoice etc.
- Arrest provisions still applicable
- Due date of intimation to the Commissioner by retiring partner from a partnership firm
- Generation, validation and Verification of e-waybill (except as provided above) and Detention, seizure and release of goods and conveyance in transit

(Notification No. 14/2021 -CT dt. 01.05.2021)

Registration related due date

- Under the provisions of GST registration, where the time limit for action by authorities relating to issuance of notice in Form GST REG-03, rejection order in Form GST REG-05 or grant of registration in Form GST REG-06 falls between 1st May 2021 to 31st May 2021, the said date stands extended to 15th June 2021.

(Notification No. 14/2021 -CT dt. 01.05.2021)

Refund related due date

- Where a SCN of refund has been issued and the date of reply to the same falls between 15th April to 30th May 2021, then the department can issue refund order within
 - (i) 15 days from the date of reply or
 - (ii) 31st May 2021

Whichever is later

(Notification No. 14/2021 -CT dt. 01.05.2021)



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