

**Waiver of Interest and Late fees for GSTR-3B and GSTR-1**

RETURN	TURNOVER PRECEDING FY	TAX PERIOD	RATE OF INTEREST	LATE FEES	RETURN FILING DATE	REMARK
GSTR-3B	>5 CR	Feb-20	NIL	NIL	BY 04/04/2020	
			9%	NIL	FROM 05/04/2020 TO 24/06/2020	Interest applicable from 05/04/2020
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 24/06/2020	Interest and late fees applicable from 20/03/2020
GSTR-3B	>5 CR	Mar-20	NIL	NIL	05/05/2020	
			9%	NIL	FROM 05/05/2020 TO 24/06/2020	Interest applicable from 05/05/2020
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 24/06/2020	Interest and late fees applicable from 20/04/2020
GSTR-3B	>5 CR	Apr-20	NIL	NIL	BY 04/06/2020	
			9%	NIL	FROM 04/06/2020 TO 24/06/2020	Interest applicable from 04/06/2020
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 24/06/2020	Interest and late fees applicable from 20/05/2020
GSTR-3B	> 1.5 CR TO <=5 CR	Feb-20	NIL	NIL	BY 29/06/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 29/06/2020	Interest and late fees applicable from 20/03/2020
GSTR-3B	> 1.5 CR TO <=5 CR	Mar-20	NIL	NIL	BY 29/06/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 29/06/2020	Interest and late fees applicable from 20/04/2020
GSTR-3B	> 1.5 CR TO <=5 CR	Apr-20	NIL	NIL	BY 30/06/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 30/06/2020	Interest and late fees applicable from 20/05/2020
GSTR-3B	<=1.5 CR	Feb-20	NIL	NIL	BY 30/06/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 30/06/2020	Interest and late fees applicable from 30/06/2020
GSTR-3B	<=1.5 CR	Mar-20	NIL	NIL	BY 03/07/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 03/07/2020	Interest and late fees applicable from 03/07/2020
GSTR-3B	<=1.5 CR	Apr-20	NIL	NIL	BY 06/07/2020	
			18%	Rs. 20 / 50 (CGST+SGST)	AFTER 06/07/2020	Interest and late fees applicable from 06/07/2020
GSTR-1	NA	Mar-20	NA	NIL	BY 30/06/2020	
			NA	Rs. 20 / 50 (CGST+SGST)	AFTER 30/06/2020	Late fees applicable from 30/06/2020
GSTR-1	NA	Apr-20	NA	NIL	BY 30/06/2020	
			NA	Rs. 20 / 50 (CGST+SGST)	AFTER 30/06/2020	Late fees applicable from 30/06/2020
GSTR-1	NA	May-20	NA	NIL	BY 30/06/2020	
			NA	Rs. 20 / 50 (CGST+SGST)	AFTER 30/06/2020	Late fees applicable from 30/06/2020

Illustration: Calculation of interest and late fees for delayed filing of return for the month of March, 2020 (due date of filing being 20.04.2020) may be illustrated as per the below Table:

SI No.	Date of Filing GSTR 3B	No. of days of delay	Whether condition for reduced interest is fulfilled	Interest and Late Fees
1	02.05.2020	11	Yes	Zero interest and late fees
2	20.05.2020	30	Yes	Zero late fees + zero interest for 15 days + interest rate @9% p.a. for 15 days
3	20.06.2020	61	Yes	Zero late fees + interest for 15 days + interest rate @9% p.a. for 46 days
4	24.06.2020	65	Yes	Zero late fees + interest for 15 days + interest rate @9% p.a. for 50 days
5	30.06.2020	71	NO	Full late fees and Interest rate @18% p.a. for 71 days (i.e. no benefit of reduced interest)

Illustration: Calculation of interest and late fees for delayed filing of return for the month of April 2020 (due date of filing being 11.05.2020) may be illustrated as per the below Table:

SI No.	Date of Filing GSTR 1	No. of days of delay	Whether condition for waiver of late fees fulfilled?	Late Fees
1	02.05.2020	-	Yes	Zero late fees
2	20.05.2020	9	Yes	Zero late fees
3	20.06.2020	40	Yes	Zero late fees
4	05.07.2020	55	NO	Late Fees for 55 days @ Rs. 20 per day (NIL taxpayers) and Rs. 50 per day (others)

*(Notification No. 31/2020 -CT dt. 03.04.2020)*

*(Notification No. 32/2020 -CT dt. 03.04.2020)*

*(Notification No. 33/2020 -CT dt. 03.04.2020)*

**Extension of time limit for filing various return for Composition dealers**

PERIOD	RETURN	NATURE OF RETURN	EARLIER DUE DATE	EXTENDED DUE DATE
Jan to Mar-20	GST CMP-08	Quarterly statement	18/04/2020	07/07/2020
Apr-19 to Mar-20	GSTR-4	Annual Statement	30/04/2020	15/07/2020
FY 2020-2021	GST CMP-02	Intimation to opt for Composition Scheme	On or before 31/03/2020	30/06/2020
	GST ITC-03	Reversal of ITC in stock	On or before 31/05/2020	31/07/2020

*(Notification No. 30/2020 -CT dt. 03.04.2020)*

*(Notification No. 34/2020 -CT dt. 03.04.2020)*

**Cumulative Application of condition specified in Rule 36 (4)**

- Rule 36(4) of the CGST Act, 2017, restricts availment of ITC to 110% of the ITC reflected in GSTR-2A. With the extensions in GSTR-1 dates, government has provided that the said restriction shall apply cumulatively for the period February '20 to August '20 in GSTR-3B of September'20.

Example:

Period	ITC as per GSTR 2A	ITC as per Books	ITC allowed as per GSTR 3B
February 2020	110	100	100
March 2020	140	180	180
April 2020	170	200	200
May 2020	200	250	250
June 2020	240	200	200
July 2020	140	210	210
August 2020	170	160	160
September 2020	230	280	240 (Note - 1)
<b>Total</b>	<b>1400</b>	<b>1580</b>	<b>1540</b>

Note 1:

Particulars	SI No.	Amount
ITC as per GSTR 2A for Feb – Sept 2020	A	1400
110% of the eligible ITC for Feb – Sept 2020	B	1540
ITC taken in GSTR 3B from Feb – Aug 2020	C	1300
Maximum ITC allowed to be taken in Sept 2020	D = B – C	240
ITC as per Books in GSTR 3B in Sept 2020	E	280
ITC to be availed in Sept 2020	F = min (D, E)	240

(Notification No. 30/2020 -CT dt. 03.04.2020)

### **Due date of other compliances extended to 30<sup>th</sup> June 2020**

Where the time limit of any of the following actions fall between 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, the due date of the same would get extended to 30<sup>th</sup> June 2020:

- 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 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020
- 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)
- Filing of Form ITC-04 (Intimation by principal for job work) for the period January – March 2020
- 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. 35/2020 -CT dt. 03.04.2020)*

**Extension of e-waybill**

<b>E-waybill expiring during</b>	<b>Extended upto</b>
20th March 2020 – 15 <sup>th</sup> April 2020	30th April 2020

*(Notification No. 35/2020 -CT dt. 03.04.2020)*

**Extension of Due date**

<b>Form</b>	<b>Description</b>	<b>Class of Taxpayers</b>	<b>Period</b>	<b>Due date</b>
GSTR 3B	Monthly return	Taxpayers having an aggregate turnover of > Rs. 5 cr in the previous FY	May-20	27th June 2020
GSTR 3B	Monthly return	Note – 1	May-20	12th July 2020
GSTR 3B	Monthly return	Note – 2	May-20	14th July 2020
GSTR 5	Return for non-resident taxable person	All taxpayers	Mar-20 to May-20	30th June 2020
GSTR 6	Return for ISD	All taxpayers	Mar-20 to May-20	30th June 2020
GSTR 7	Return for TDS	All taxpayers	Mar-20 to May-20	30th June 2020
GSTR 8	Return for TCS	All taxpayers	Mar-20 to May-20	30 <sup>th</sup> June 2020

Note 1: Taxpayers having an aggregate turnover of less than Rs. 5 cr in the previous FY and having their principal place of business in the states of 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.

Note 2: Taxpayers having an aggregate turnover of less than Rs. 5 cr in the previous FY and having their principal place of business in the states of 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.

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*This publication contains information for general guidance only. It is not intended to address the circumstances of any particular individual or entity. Although the best of endeavour has been made to provide the provisions in a simpler and accurate form, there is no substitute to detailed research with regard to the specific situation of a particular individual or entity. S.*

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