



RK Bhalla & Co.
Chartered Accountants
Notifications – 24.6.2020
Interest and Late Fee concessions for GST
returns of February to August 2020



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Due dates for filing of
GSTR-1 for all Registered
Persons

RK Bhalla & Co.
Chartered Accountants



Due Dates for GSTR-1 – Monthly Filers

TAX PERIOD

MARCH 20

APRIL 20

MAY 2020

JUN 20

STATUTORY DUE DATE

11.4.20

11.5.20

11.6.20

11.7.20

CONDITIONAL DATE FOR WAIVER OF LATE FEE

10.7.20

24.7.20

28.7.20

5.8.20

Due Dates for GSTR-1 – Quarterly Filers

TAX PERIOD

JAN-MARCH
2020

APRIL- JUNE
2020

STATUATORY DUE DATE

30.4.20

31.7.20

CONDITIONAL DATE FOR WAIVER OF LATE FEE

17.7.20

3.8.20



Due dates for filing of GSTR-3B for all Registered Persons having turnover of more than Rs 5crore in preceding FY

**RK Bhalla & Co.
Chartered Accountants**



Tax Period	Statutory Due Date	Conditional Date for Waiver of Late Fee	Interest waiver date	Interest beyond Waiver Date [NTN 51/2020-CT Dated 24-06-2020]
FEB-20	20.3.20	24.6.20	4.4.20	NIL for first 15 days from due date ,9% till 24.6.20 & 18% post 24.06.2020
MAR-20	20.4.20	24.6.20	5.5.20	NIL for first 15 days from due date ,9% till 24.6.20 & 18% post 24.06.2020
APRIL-20	20.5.20	24.6.20	4.6.20	NIL for first 15 days from due date ,9% till 24.6.20 & 18% post 24.06.2020
MAY-20	27.6.20			No waiver of Late fee or Interest. Late Fee of INR 50 per day after Statutory due date and Interest @ 18% p.a after Statutory Due date
JUN-20	20.7.20			
JUL-20	20.8.20			
AUG-20	20.9.20			



GSTR-3B - Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

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Tax Period	Statutory Due Date	Conditional Date for Waiver of Late Fee	Interest waiver date	Interest beyond Waiver Date [NTN 51/2020-CT Dated 24-06-2020]
FEB-20	22.3.20	30.6.20	30.6.20	Nil till the 30.6.20 & 9% till 30.9.20 & post that 18%
MAR-20	22.4.20	3.7.20	3.7.20	Nil till the 3.7.20 & 9% till 30.9.20 & post that 18%
APRIL-20	22.5.20	6.7.20	6.7.20	Nil till the 6.7.20 & 9% till 30.9.20 & post that 18%
MAY-20	12.7.20	12.9.20	12.9.20	Nil till the 12.9.20 & 9% till 30.9.20 & post that 18%
JUN-20	22.7.20	23.9.20	23.9.20	Nil till the 23.9..20 & 9% till 30.9.20 & post that 18%
JUL-20	20.8.20	27.9.20	27.9.20	Nil till the 27.9.20 & 9% till 30.9.20 & post that 18%
AUG-20	1.10.20	1.10.20	1.10.20	18%



GSTR-3B - Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is 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 or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

RK Bhalla & Co. Chartered Accountants



Relief in Due Dates due to COVID -19

RK Bhalla & Co.

Tax Period	Statutory Due Date	Conditional Date for Waiver of Late Fee	Interest waiver date	Interest beyond Waiver Date [NTN 51/2020-CT Dated 24-06-2020]
FEB-20	24.3.20	30.6.20	30.6.20	Nil till the 30.6.20 & 9% till 30.9.20 & post that 18%
MAR-20	24.4.20	5.7.20	5.7.20	Nil till the 5.7.20 & 9% till 30.9.20 & post that 18%
APRIL-20	24.5.20	9.7.20	9.7.20	Nil till the 24.5.20 & 9% till 30.9.20 & post that 18%
MAY-20	14.7.20	15.9.20	15.9.20	Nil till the 15.9.20 & 9% till 30.9.20 & post that 18%
JUN-20	24.7.20	25.9.20	25.9.20	Nil till the 25.9..20 & 9% till 30.9.20 & post that 18%
JUL-20	20.8.20	29.9.20	29.9.20	Nil till the 29.9.20 & 9% till 30.9.20 & post that 18%
AUG-20	1.10.20	3.10.20	3.10.20	18%

For Private Circulation Only



**For any assistance, please call at 9811968321 or mail at
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Regards, CA Suraj Bhalla**