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**GST**

# Compliance Calendar *(Originally due on or after March, 2020)*

**GST UPDATE NO. 26 OF 2020**

An e-update to clients from Lakshmikumaran & Sridharan

all Law.



## I. Return in Form GSTR-3B

- For taxpayers having an aggregate turnover of more than INR 5 crores in the preceding FY

Tax Period	Due Date	Specified Date	Relief in Respect of Interest	Relief in Respect of Late Fees	Reference (Notification No.)
February 2020	March 20, 2020	June 24, 2020	<ul style="list-style-type: none"><li>Nil - First 15 days from due date</li><li>9% p.a. - After 15 days up to June 24, 2020</li><li>18% p.a. - After June 24, 2020 till date of payment</li></ul>	<ul style="list-style-type: none"><li>No late fees if return is filed up to specified date</li><li>Late fee shall be payable from the due date of return in case the return is not filed till the specified date</li></ul>	29/2020-CT
March 2020	April 20, 2020				31/2020-CT
April 2020	May 20, 2020				32/2020-CT 51/2020-CT 52/2020-CT
May 2020	June 27, 2020	-	None	None	29/2020-CT 36/2020-CT
June 2020	July 20, 2020	-	None	None	29/2020-CT



- For taxpayers having an aggregate turnover up to INR 5 crores in the preceding FY

Tax Period	Specified Date <sup>1</sup> For Taxpayers Having POB in category 1	Specified Date <sup>2</sup> For Taxpayers Having POB in category 2	Relief in Respect of Interest	Relief in Respect of Late Fees	Reference (Notification No.)
February 2020	June 30, 2020	June 30, 2020	<ul style="list-style-type: none"><li>• Nil – Up to specified date</li><li>• 9% p.a.- After the specified date till September 30, 2020 (for further period of delay)</li><li>• 18% p.a. - After September 30, 2020 (for further period of delay)</li></ul>	<ul style="list-style-type: none"><li>• No late fees if return is filed up to specified date</li><li>• Late fee shall be payable from the due date of return in case the return is not filed till the specified date</li></ul>	31/2020-CT 32/2020CT 51/2020-CT 52/2020-CT
March 2020	July 3, 2020	July 5, 2020			
April 2020	July 6, 2020	July 9, 2020			
May 2020	September 12, 2020	September 15, 2020			
June 2020	September 23, 2020	September 25, 2020			
July 2020	September 27, 2020	September 29, 2020			
August 2020	October 1, 2020	October 3, 2020	None		54/2020-CT

- Waiver in late fees for delay in filing of return in Form GSTR-3B for all categories of taxpayers

For the tax period **July 2017 to January 2020**, late fees will be levied as under:

i Nil - If there is no tax liability

ii **Maximum INR 500 (CGST+SGST) for a tax period** - If there is any tax liability

Above rate will be applicable only for GSTR-3B filed between July 1, 2020 to September 30, 2020.

1. For the tax period August 2020, please read the term "Specified Date" as "Due Date"

2. For the tax period August 2020, please read the term "Specified Date" as "Due Date"

## II. Return in Form GSTR-1

Tax Period	Original Due Date	Specified Date	Relief in Respect of Late Fees	Reference (Notification No.)
March 2020	April 11, 2020	July 10, 2020	<ul style="list-style-type: none"><li>No late fees if return is filed up to specified date</li><li>Late fee shall be payable from the due date of return in case the return is not filed till the specified date</li></ul>	46/2019-CT 28/2020-CT 33/2020-CT 53/2020-CT
April 2020	May 11, 2020	July 24, 2020		
May 2020	June 11, 2020	July 28, 2020		
June 2020	July 11, 2020	August 5, 2020		46/2019-CT 28/2020-CT 33/2020-CT 53/2020-CT
Quarter Jan – Mar, 2020	April 30, 2020	July 17, 2020		
Quarter April – June, 2020	July 31, 2020	August 3, 2020		

## III. Compliances for Annual Return and Audit Report

[Notification No.41/2020-CT]

Due date of Filing of return in Form GSTR-9 and Form GSTR-9C for the FY 2018-19 has been extended till September 30, 2020

## IV. Compliances for Non-Resident Taxable Person, Input Tax distributor, E-Commerce Operator and Tax Deductor

Form	Category	Tax Period	Revised Due Date	Reference (Notification No.)
GSTR-5	Non-resident taxable person	February 2020 to July 2020	August 31, 2020	35/2020-CT 55/2020-CT
GSTR-6	Input Service Distributor	March 2020 to July 2020		
GSTR-7	Taxpayers required to deduct TDS			
GSTR-8	Taxpayers required to collect TCS			

## V. Extension of time for revocation of cancellation of registration

[Removal of Difficulties Order, 2020 – 01/2020-CT]

Section 30(1) of the CGST Act, 2017 provides that the time-limit for application for revocation of cancellation of the registration is 30 days from the date of service of the cancellation order. The above time-limit needs to be calculated from:

- Date of service of the said cancellation order; or
- August 31, 2020, **whichever is later**

### Subject to condition that

- Cancellation order was passed up to June 12, 2020 and
- Notice for cancellation was issued under following sub-sections:
  - **Section 29(2)(b):** a person paying tax under Section 10 has not furnished returns for three consecutive tax periods; or
  - **Section 29(2)(c):** any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

## VI. Other Compliances

Particulars	Due Date	Revised Due Date	Remarks
Time limit for filing of Letter of Undertaking (LUT) for the FY 2020-21	March 31, 2020	August 31, 2020	<ul style="list-style-type: none"> <li>Taxpayer can continue to make the supply without payment of tax under LUT provided that the FORM GST RFD-11 for 2020-21 is furnished on or before August 31, 2020. Taxpayers are required to quote the reference no. of the LUT for the year 2019-20 in the relevant document (Circular No. 137/07/2020-GST read with Notification No. 55/2020-CT)</li> </ul>
Time limit for filling a <b>refund application whose last date</b> falling during the period March 20, 2020 to August 30, 2020	2 years from relevant date		<ul style="list-style-type: none"> <li>Circular No. 137/07/2020-GST read with Notification No. 55/2020-CT</li> </ul>
Time limit for furnishing of Form GST ITC-04 for the quarter ending March 2020 and June 2020	April 25, 2020/ July 25, 2020		<ul style="list-style-type: none"> <li>Circular No. 138/08/2020-GST read with Notification No. 55/2020-CT</li> </ul>
Time limit for <b>export of goods by the merchant exporter under Notification No. 40/2017-Central Tax (Rate)</b> subject to the condition that the completion of 90 days period falls within March 20, 2020 to August 30, 2020	90 days from date of issue of invoice by registered person		<ul style="list-style-type: none"> <li>Circular No. 138/08/2020-GST read with Notification No. 55/2020-CT</li> </ul>
Time limit for deposition of tax deducted under Section 50 for the tax period March 2020 to July 2020	10 <sup>th</sup> of the succeeding month		<ul style="list-style-type: none"> <li>Circular No. 137/07/2020-GST read with Notification No. 55/2020-CT</li> </ul>

## VII. Compliances for composition levy

Compliance for registered persons paying tax u/s. 10 or availing the benefit of Notification No. 02/2019-CT(R) (Notification No. 34/2020-CT)			
Form	Details	Tax Period	Revised Due Date
Form GST CMP-08	Furnishing of statement containing the details of payment of self-assessed tax in FORM GST CMP-08	Quarter ending March, 2020	July 7, 2020
Form GSTR-4	Furnishing of return in Form GSTR-4	FY ending March 2020	July 15, 2020

### Due date of intimation for composition levy

Any registered person who opts to pay tax under Section 10 of the *Central Goods and Service Tax Act, 2017* is required to electronically file an intimation in Form CMP-02 on or before June 30, 2020 and is required to furnish statement in ITC-03 up to July 30, 2020

# VIII. References

Particulars	Description
POB	Place of Business
Category-1*	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
Category-2*	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
CGST Act 2017	The Central Goods and Services Tax Act, 2017
CT	Central Tax



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