

New due dates for compliances in GST

The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 issued on 31-03-2020 has inserted a new Section 168A in the CGST Act, 2017, which empowers the Government to extend the time limit, on the recommendations of GST Council, in respect of actions which could not be completed due to force majeure, *namely*, war, epidemic, flood, drought, etc. or any other calamity caused by nature affecting the implementations of provisions of CGST Act, 2017. The relevant notifications have also been issued to give effect to the extension of time limits announced in the press release dated 24-03-2020 and 31-03-2020.

New Due dates for GST Returns

The table given below summarizes the impact of the extension of various due dates in the CGST Act:

<i>Section & Notification</i>	<i>Turnover</i>	<i>Description</i>	<i>Original Due Date</i>	<i>Revised New Prescribed Due Date*</i>
<i>Furnishing of Form GSTR-3B for the month of</i>				
Section 39 read with Rule 61 (Notification No. 30/2020-Central Tax and Notification No. 31/2020-Central Tax, dated 03-04-2020)	Less than Rs. 1.5 crores	February 2020	22-03-2020/ 24-03-2020	30-06-2020
		March 2020	22-04-2020/ 24-04-2020	03-07-2020
		April 2020	22-05-2020/ 24-05-2020	06-07-2020
	More than Rs. 1.5 crores but upto Rs. 5 crore	February 2020	22-03-2020/ 24-03-2020	29-06-2020
		March 2020	22-04-2020/ 24-04-2020	29-06-2020
		April 2020	22-05-2020/ 24-05-2020	30-06-2020
	More than Rs. 5 crores	February 2020	20-03-2020	24-06-2020
		March 2020	20-04-2020	24-06-2020
		April 2020	20-05-2020	24-06-2020
Notification No. 36/2020-Central	Upto Rs. 5 crore	May 2020	22-06-2020/ 24-06-2020	12-07-2020/ 14-07-2020

** The due dates have not been extended per se but relaxation has been provided from levy of interest and late fee for the given period.*

Tax, dated 03-04-2020	More than Rs. 5 Crore	May 2020	20-06-2020	27-06-2020
Section 37 read with Rule 59 (Notification No. 33/2020, dated 03-04-2020)	Furnishing of Form GSTR-1 for the quarter/month of			
	Less than Rs. 1.5 crore	January-March, 2020	30-04-2020	30-06-2020
	More than Rs. 1.5 crore	March 2020	11-04-2020	30-06-2020
		April 2020	11-05-2020	30-06-2020
	May 2020	11-06-2020	30-06-2020	
Section 39 read with Rule 63 (Notification No. 35/2020, dated 03-04-2020)	Furnishing of Form GSTR-5 for the month of			
	-	February 2020	20-03-2020	30-06-2020
		March 2020	20-04-2020	30-06-2020
		April 2020	20-05-2020	30-06-2020
		May 2020	20-06-2020	30-06-2020
Section 39 read with Rule 64(35) (Notification No. 35/2020, dated 03-04-2020)	Furnishing of Form GSTR-5A for the month of			
	-	February 2020	20-03-2020	30-06-2020
		March 2020	20-04-2020	30-06-2020
		April 2020	20-05-2020	30-06-2020
		May 2020	20-06-2020	30-06-2020
Section 39 read with Rule 65 (Notification No. 35/2020, dated 03-04-2020)	Furnishing of Form GSTR-6 for the month of			
	-	March 2020	13-04-2020	30-06-2020
		April 2020	13-05-2020	30-06-2020
		May 2020	13-06-2020	30-06-2020
Section 39 read with Rule 66 (Notification No. 35/2020, dated 03-04-2020)	Furnishing of Form GSTR-7 for the month of			
	-	March 2020	10-04-2020	30-06-2020
		April 2020	10-05-2020	30-06-2020
		May 2020	10-06-2020	30-06-2020
Section 39 read with Rule 67 (Notification No. 35/2020, dated 03-04-2020)	Furnishing of Form GSTR-8 for the month of			
	-	March 2020	10-04-2020	30-06-2020
		April 2020	10-05-2020	30-06-2020
		May 2020	10-06-2020	30-06-2020
Section 10 read with Rule 3 (Notification No. 30/2020-Central Tax, dated 03-04-2020)	-	Furnishing of Form CMP-02	31-03-2020	30-06-2020
Section 10 read with Rule 62 (Notification No. 34/2020-Central Tax, dated 03-04-2020)	-	Furnishing of Form CMP-08	18-04-2020	07-07-2020
		Furnishing of Form GSTR-4	30-04-2020	15-07-2020
Section 44 read with Rule 80 (Notification No. 15/2020 and	-	Furnishing of Form GSTR-9/9A for the F.Y. 2018-19	31-03-2020	30-06-2020

Notification No. 16/2020 dated 23-03-2020)	Upto Rs. 5 Crores	Furnishing of Form GSTR-9C for the F.Y. 2018-19	31-03-2020	Not required
	More than Rs. 5 Crores	Furnishing of Form GSTR-9C for the F.Y. 2018-19	31-03-2020	30-06-2020

1.1. Relaxation in levy of late fees and interest

Levy of interest and fee for late filing of Form GSTR-3B for the period February-April, 2020 shall be as below.

Interest and Late Fee for GSTR-3B				
<i>Turnover (in the preceding Financial Year)</i>	<i>Period</i>	<i>Furnished before or between</i>	<i>Rate of Interest</i>	<i>Late Fee</i>
Upto Rs. 1.5 Crore	February 2020	30-06-2020	<i>Nil</i>	<i>Nil</i>
	March 2020	03-07-2020		
	April 2020	06-07-2020		
More than Rs. 1.5 Crore and upto Rs. 5 Crore	February 2020	29-06-2020	<i>Nil</i>	<i>Nil</i>
	March 2020	29-06-2020		
	April 2020	30-06-2020		
More than Rs. 5 Crore	February 2020	20-03-2020 to 04-04-2020	<i>Nil</i>	<i>Nil</i>
		05-04-2020 to 24-06-2020	9% p.a.	<i>Nil</i>
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day
	March 2020	20-04-2020 to 05-05-2020	<i>Nil</i>	<i>Nil</i>
		06-05-2020 to 24-06-2020	9% p.a.	<i>Nil</i>
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day
	April 2020	20-05-2020 to 04-06-2020	<i>Nil</i>	<i>Nil</i>
		05-06-2020 to 24-06-2020	9% p.a.	<i>Nil</i>
		25-06-2020 onwards	18% p.a.(refer illustration below)	Rs.20/Rs. 50 per day

Illustration:

The interest for late filing of GSTR-3B in case of a taxpayer whose turnover is more than Rs. 5 crores shall be calculated in the following manner:

<i>Due date of GSTR-3B for March 2020</i>	<i>Actual Date of filing</i>	<i>Delay (in days)</i>	<i>Applicability of lower rate of interest</i>	<i>Interest</i>
20-04-2020	02-05-2020	11	Yes	<i>Nil</i>
20-04-2020	20-05-2020	30	Yes	<i>Nil</i> interest for first 15 days+9% p.a. for next 15 days
20-04-2020	24-06-2020	65	Yes	<i>Nil</i> interest for first 15 days+9% p.a. for next 50 days
20-04-2020	30-06-2020	71	No	18% p.a. for 71 days

1.2. Extension of time limit for other proceedings in GST

The table given below summarizes the impact of the extension of various due dates related to proceedings in the CGST Act:

Extension in specified cases			
<i>Notification</i>	<i>Description</i>	<i>Original Time Limit</i>	<i>Extended Time Limit</i>
Notification No. 35/2020-Central Tax, dated 03-04-2020	Completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval by any authority, commission or tribunal,	20-03-2020 To 30-06-2020	30-06-2020
Notification No. 35/2020-Central Tax, dated 03-04-2020	Filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record	20-03-2020 To 30-06-2020	30-06-2020
Notification No. 35/2020-Central Tax, dated 03-04-2020	Validity of e-way bill generated	20-03-2020 To 15-04-2020	30-04-2020