

DUE DATES AND EXTENDED DATES OF SUBMISSION OF VARIOUS FORMS UNDER GST AS ON 29.02.2024

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FORM GSTR-1 (2017-2018)**{Monthly Statement of outward supplies u/s 37(1)}**

[by such class of registered persons having aggregate turnover of more than 1.5 crore rupees]

Due Date: 10th day of the subsequent month

MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4	EXTENSION 5	EXTENSION 6
JULY 2017	1st to 5th Sept, 2017 [01-CT/GST dt. 08.08.17]	10.09.2017 [08-C.T./GST dt. 05.09.17]	(i) 03.10.2017 (for T.O. > 1.5 Cr) (ii) 10.10.2017 (for T.O. upto 1.5 Cr) [09-C.T./GST dt. 11.09.17]	31.12.2017 [19-C.T./GST dt. 15.11.17]	10.01.2018 [26-CT/GST dt. 29.12.17]	31.10.2018 [21-CT/GST dt. 13.09.18]
AUG 2017	16th to 20th Sept, 2017 [01-C.T./GST dt. 08.08.17]	05.10.2017 [08-C.T./GST dt. 05.09.17]	10.01.2018 [26-C.T./GST dt. 29.12.17]	31.10.2018 [21-CT/GST dt. 13.09.18]		
SEPT 2017	10.01.2018 [26-C.T./GST dt. 29.12.17]	31.10.2018 [21-CT/GST dt.13.09.18]				
OCT 2017	31.10.2018 [21-CT/GST dt.13.09.18]					
NOV 2017	31.10.2018 [21-CT/GST dt.13.09.18]					
DEC 2017	10.02.2018 [26-C.T./GST dt. 29.12.17]					
JAN 2018	10.03.2018 [26-C.T./GST dt. 29.12.17]					
FEB 2018	10.04.2018 [26-C.T./GST dt. 29.12.17]					
MAR 2018	10.05.2018 [26-C.T./GST dt. 29.12.17]					
For newly migrated RTPs the extended date of submission of Form GSTR-1 is 31.03.2019 vide Notification No. 31-CT/GST dt. 31.12.18						

(Quarterly Statement of outward supplies in Form GSTR-1)

[by such class of registered persons having **aggregate turnover upto 1.5 crore** rupees in the preceding or the current financial year]

QUARTER	DUE DATE	EXTENSION 1	EXTENSION 2	
JULY - SEPT 2017	31.12.2017 [2032 F.T.dt.15.11.17]	10.01.2018 [2310-F.T. dt. 29.12.17]	31.10.2018 [1341 F.T. dt. 13.09.18]	
OCT – DEC 2017	15.02.2018 [2032 F.T. dt. 15.11.17]	15.02.2018 [2310-F.T. dt. 29.12.17]		
JAN- MARCH 2018	30.04.2018 [2032 F.T. dt. 15.11.17]	30.04.2018 [2310-F.T. dt. 29.12.17]		

N.B. - Registered persons having aggregate turnover up to 1.5 crore rupees in the preceding financial year or the current financial year were allowed to furnish GSTR-1 quarterly by Notification No. 2032-F.T. [57/2017-State Tax] dated 15.11.2017.

For newly migrated RTPs filing Form GSTR-1 in quarterly basis, the extended date of submission is 31.03.2019 vide Notification No. 1891-F.T. dt. 31.12.18

Amnesty for FORM GSTR-1:

- 1. No late fee is payable** for the registered persons who failed to furnish FORM GSTR-1 for the months/ quarters from **July, 2017 to September, 2019** by the due date but furnishes FORM GSTR-1 between the period from **22nd December, 2018 to 31st March 2019**
- 2. No late fee is payable** for the registered persons who failed to furnish FORM GSTR-1 for the months/quarters from **July, 2017 to November, 2019** by the due date but furnishes FORM GSTR-1 between the period from **19th December, 2019 to 17th January, 2020** [Notification no. 2089-F.T. 31.12.2019 read with 110-F.T. 17.01.2020]

FORM GSTR-1 (2018-2019)

{Monthly Statement of outward supplies u/s 37(1)}		
[by such class of registered persons having aggregate turnover of more than 1.5 crore rupees]		
MONTH	DUE DATE	EXTENSION 1
APRIL 2018	31.05.2018 [05/2018-C.T./GST dt. 28.03.2018]	For each of the months from April, 2018 to September, 2018 31.10.2018 [21/2018-C.T./GST dt. 13.09.2018]
MAY 2018	10.06.2018 [05/2018-C.T./GST dt. 28.03.2018]	
JUNE 2018	10.07.2018 [05/2018-C.T./GST dt. 28.03.2018]	
JULY 2018	For each of the months from July, 2018 to March, 2019 11th day of the succeeding month [16/2018-C.T./GST dt. 10.08.2018]	
AUGUST 2018		
SEPT 2018		
OCT 2018		----
NOV 2018		----
DEC 2018		----
JAN 2019		----
FEB 2019	----	
MARCH 2019		For March 2019 13.04.2019 [07/2019-C.T./GST dt. 10.04.2019]
For newly migrated RTPs the extended date of submission of Form GSTR-1 is 31.03.2019 vide Notification No. 31-CT/GST dt. 31.12.18		
(Quarterly Statement of outward supplies in Form GSTR-1)		
[by such class of registered persons having aggregate turnover upto 1.5 crore rupees in the preceding or the current financial year]		
Due Date: Last date of the month succeeding a quarter		
QUARTER	EXTENSION	
APRIL- JUNE 2018	31.10.2018 [1341 F.T. Dt.13.09.2018]	
JULY - SEPTEMBER 2018	----	
OCTOBER - DECEMBER 2018	31.01.2019 [1341 F.T. Dt. 13.09.2018]	
JANUARY - MARCH 2019	30.04.2019 [1341 F.T. Dt. 13.09.2018]	
For newly migrated RTPs filing Form GSTR-1 in quarterly basis, the extended date of submission is 31.03.2019 vide Notification No. 1891-F.T. dt. 31.12.18		
Amnesty for FORM GSTR-1:		
<ol style="list-style-type: none"> No late fee is payable for the registered persons who failed to furnish FORM GSTR-1 for the months/ quarters from July, 2017 to September, 2019 by the due date but furnishes FORM GSTR-1 between the period from 22nd December, 2018 to 31st March 2019 No late fee is payable for the registered persons who failed to furnish FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes FORM GSTR-1 between the period from 19th December, 2019 to 17th January, 2020 [Notification no. 2089-F.T. 31.12.2019 read with 110-F.T. 17.01.2020] 		

FORM GSTR-1 (2019-2020)

Due Date for Monthly Statement of outward supplies u/s 37(1): 11th day of the subsequent month
[by such class of registered persons having **aggregate turnover of more than Rs. 1.5 cr.**]

Due Date for Quarterly Statement of outward supplies in Form GSTR-1: Last date of the month succeeding a quarter
[by such class of registered persons having aggregate **turnover upto 1.5 crore rupees** in the preceding or the current financial year]

Amnesty for FORM GSTR-1:

1. No late fee payable for those who failed to furnish FORM GSTR-1 for the months/ quarters from **July, 2017 to September, 2019** by the due date **but furnishes the same between 22.12.2018 to 31.03.2019**

[Notification no. 1894-FT. dt.31.12.2018]

2. No late fee payable for those who failed to furnish FORM GSTR-1 for the months/quarters from **July, 2017 to November, 2019** by the due date **but furnishes the same between 19.12.2019 to 17.01.2020**

[Notification no. 2089-F.T. dt. 31.12.2019 read with 110-F.T. dt. 17.01.2020]

3.No late fee payable for those who failed to furnish FORM GSTR-1 for **March 2020** by the due date **but furnishes the same on/before 10.07.2020**

[Notification No. 601-FT. dt. 10.07.2020]

4. No late fee payable for those who failed to furnish FORM GSTR-1 for **Jan-March 2020** by the due date **but furnishes the same on/before 17.07.2020**

[Notification No. 601-FT. dt. 10.07.2020]

FORM GSTR-1 (2020 -2021)

Due Date for Monthly Statement of outward supplies u/s 37(1): 11th day of the subsequent month
[by such class of registered persons having **aggregate turnover of more than Rs. 1.5 cr.**]

Due Date for Quarterly Statement of outward supplies in Form GSTR-1: Last date of the month succeeding a quarter
[by such class of registered persons having **aggregate turnover upto Rs. 1.5 crore**]

Note:

- 1. QRMP Scheme was introduced from January, 2021 for RTPs having turnover upto Rs. 5 Crore**
Due Date for Quarterly Statement of outward supplies in Form GSTR-1: 13th day of the month succeeding a quarter
- 2. INVOICE FURNISHING FACILITY (IFF)**
[Statement {u/r 59(2)} of outward supplies to be furnished by RTPs under QRMP scheme for the first two months of a quarter]
Due date for furnishing IFF: 13th day of the succeeding month

Amnesty for FORM GSTR-1:

- 1. No late fee payable** for those who failed to furnish FORM GSTR-1 for the months **April, May and June 2020** by the due date **but furnishes the same on/before 24.07.2020, 28.07.2020 and 05.08.2020** respectively.
[Notification no. 601-FT. dt.10.07.2020]
- 2. No late fee payable** for those who failed to furnish FORM GSTR-1 for the quarter **April 2020 to June 2020** by the due date **but furnishes the same on/before 03.08.2020**
[Notification no. 601-FT. dt.10.07.2020]

FORM GSTR-1 (2021-2022)

Due Date for Monthly Statement of outward supplies u/s 37(1): 11th day of the subsequent month
[by such class of registered persons having **aggregate turnover of more than Rs. 5 cr.**]

Due Date for Quarterly Statement of outward supplies in Form GSTR-1:
13th day of the month succeeding a quarter
[by such class of registered persons under QRMP scheme having **aggregate turnover upto Rs. 5 crore**]

MONTH	EXTENSION
APRIL 2021	26.05.2021 [03/2021-C.T/GST dt. 03.06.2021 w.e.f. 01.05.2021]
MAY 2021	26.06.2021 [04/2021-C.T/GST dt. 14.06.2021 w.e.f. 01.06.2021]

Maximum late fee payable for Form GSTR-1 from JUNE 2021 onwards (Incl. QE June 2021):

1. For registered persons whose **aggregate turnover > Rs.1.5 crore and ≤ Rs.5 crore** in the preceding F/Y:
Maximum Rs.2500/- under each of the CGST/SGST Act
2. For registered persons whose **aggregate turnover ≤ Rs.1.5 crore** in the preceding financial year:
Maximum Rs.1000/- under each of the CGST/SGST Act
3. For registered persons whose total outward supply is **NIL: Maximum Rs.250/-** under each of the CGST/SGST Act

INVOICE FURNISHING FACILITY

Due Date for statement of outward supplies u/s 37(1) r/w rule 59(2) by RTPs under QRMP scheme:
13th day of the succeeding month

MONTH	EXTENSION
APRIL 2021	28.05.2021 [Proviso to rule 59(2) vide 607-F.T. dt 03.06.2021 w.e.f. 01.05.2021]
MAY 2021	28.06.2021 [Proviso to rule 59(2) vide 641-F.T. dt 14.06.2021 w.e.f. 01.06.2021]

FORM GSTR-1 (2022 - 2023)

Due Date for Monthly Statement of outward supplies u/s 37(1)}: 11th day of the subsequent month
[by such class of registered persons having **aggregate turnover of more than Rs. 5 cr.**]

Due Date for Quarterly Statement of outward supplies in Form GSTR-1:
13th day of the month succeeding a quarter
[by such class of registered persons under QRMP scheme having **aggregate turnover upto Rs. 5 crore**]

Maximum late fee payable for Form GSTR-1 from JUNE 2021 onwards (Incl. QE June 2021):

1. For registered persons whose **aggregate turnover > Rs.1.5 crore and ≤ Rs.5 crore** in the preceding financial year:
Maximum Rs.2500/- under each of the CGST/SGST Act
2. For registered persons whose **aggregate turnover ≤ Rs.1.5 crore** in the preceding financial year:
Maximum Rs.1000/- under each of the CGST/SGST Act
3. For registered persons whose total outward supply is **NIL: Maximum Rs.250/-** under each of the CGST/SGST Act

INVOICE FURNISHING FACILITY

Due Date for statement of outward supplies u/s 37(1) r/w rule 59(2) by RTPs under QRMP scheme:
13th day of the succeeding month

FORM GSTR-2

FORM GSTR-2 (not implemented) [Statement of INWARD supplies u/s 38(1)] Due Date: 11th to 15th day of the subsequent month				
MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4
JULY 2017	06.09.2017 - 10.09.2017 [02-C.T./GST dt. 08.08.17]	11.09.2017 - 25.09.2017 [08-C.T./GST dt. 05.09.17]	31.10.2017 [09-C.T./GST dt. 11.09.17]	30.11. 2017 [17-C.T./GST dt. 31.10.17]
AUGUST 2017	21.09.2017 - 25.09.2017 [02-C.T./GST dt. 08.08.17]	06.10.2017 -10.10.2017 [08-C.T./GST dt. 05.09.17]	....	....

The special procedure or extension of time limit for furnishing GSTR - 2 (For July, 2017 - September, 2019) to be notified subsequently in the Official Gazette vide : Notification No. 2032-F.T. Dt. 15.11.2017 , 26-C.T./GST dt. 29.12.2017 and Notification No. 2310-F.T. Dt. 29.12.2017, Notification No. 390-F.T. Dt. 28.03.2018, Notification No. 05/2018-C.T./GST Dt. 28.03.2018, Notification No. 16/2018-C.T./GST Dt.10.08.2018, Notification No. 1143-F.T. Dt. 14.08.2018, Notification No. 21/2018-C.T./GST Dt. 13.09.2018, Notification No. 1341-F.T. Dt. 13.09.2018, Notification No. 379-F.T. Dt. 07.03.2019, Notification No. 04/2019-C.T./GST Dt. 07.03.2019, Notification No. 1088-F.T. Dt. 28.06.2019, Notification No. 11/2019-C.T./GST Dt. 28.06.2019

FORM GSTR-3

FORM GSTR-3 (not implemented) [Return u/s 39(1)] Due Date: 20th day of the subsequent month				
MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4
JULY 2017	11.09.2017 - 15.09.2017 [03-C.T./GST dt. 08.08.17]	30.09.2017 [08-C.T./GST dt. 05.09.17]	10.11.2017 [09-C.T./GST dt. 11.09.17]	11.12.2017 [17-C.T./GST dt. 31.10.17]
AUGUST 2017	26.09.2017 - 30.09.2017 [03-C.T./GST dt. 08.08.17]	15.10.2017 [08-C.T./GST dt. 05.09.17]	....	....

The special procedure or extension of time limit for furnishing GSTR - 3 (For July, 2017 - September, 2019) to be notified subsequently notified in the Official Gazette vide - Notification No. 2032-F.T. Dt. 15.11.2017 , 26-C.T./GST dt. 29.12.2017 and Notification No. 2310-F.T. Dt. 29.12.2017, Notification No. 390-F.T. Dt. 28.03.2018, Notification No. 05/2018-C.T./GST Dt. 28.03.2018, Notification No. 16/2018-C.T./GST Dt.10.08.2018, Notification No. 1143-F.T. Dt. 14.08.2018, Notification No. 21/2018-C.T./GST Dt. 13.09.2018, Notification No. 1341-F.T. Dt. 13.09.2018, Notification No. 379-F.T. Dt. 07.03.2019, Notification No. 04/2019-C.T./GST Dt. 07.03.2019, Notification No. 1088-F.T. Dt. 28.06.2019, Notification No. 11/2019-C.T./GST Dt. 28.06.2019

GSTR - 3B- July 2017-March 2018

FORM GSTR-3B [Monthly Return] Due Date: 20th day of the subsequent month		
MONTH	EXTENSION 1	EXTENSION 2
JULY 2017	25.08.2017 for registered dealers entitled to avail ITC and not opting or not required to file GST TRAN-1 [06-C.T./GST dt. 21.08.17]	28.08.2017 only for registered dealers entitled to avail ITC and opting to file GST TRAN-1 (conditions apply) [05-C.T./GST dt. 17.08.17]
AUGUST 2017	.....	.....
SEPT 2017	.....	.....
OCT 2017	.....	.....
NOV 2017	.....	.....
DEC 2017	22.01.2018 [01/2018-C.T./GST dt. 24.01.2018]	.....
JAN 2018	.....	.....
FEB 2018	.....	.....
MARCH 2018	.....	.....
Amnesty for FORM GSTR-3B: <ol style="list-style-type: none"> 1. No late fee is payable for the registered persons who furnish FORM GSTR-3B for the months from July 2017 to March 2018 within 01.06.2021-30.11.2021 2. In other cases, <ul style="list-style-type: none"> ❖ Maximum Rs.500/- under each of the CGST/SGST Act. ❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil. 		
For newly migrated taxpayers due date of filing Form GSTR-3B: 31.12.2018 vide Notification Nos. [22/2018-C.T./GST, 23/2018-C.T./GST, 24/2018-C.T./GST dated 13.09.2018] extended upto 31.03.2019 vide Notification Nos. [28/2018 CT/GST, 29/2018 CT/GST, 30/2018 CT/GST dated 31.12.2018]		

GSTR - 3B for 2018-2019

FORM GSTR-3B [Monthly Return] Due Date: 20th day of the subsequent month	
MONTH	EXTENSION
APRIL 2018	22.05.2018 [09/2018-C.T./GST dt. 18.05.2018]
MAY 2018	.....
JUNE 2018	.....
JULY 2018	24.08.2018 [18/2018-C.T./GST dt. 21.08.2018]
AUGUST 2018	.....
SEPTEMBER 2018	25.10.2018 [25/2018-C.T./GST dt. 26.10.2018]
OCTOBER 2018	.....
NOVEMBER 2018	.....
DECEMBER 2018	.....
JANUARY 2019	22.02.2019 [03/2019-C.T./GST dt.20.02.2019]
FEBRUARY 2019	.....
MARCH 2019	23.04.2019 [09/2019-C.T./GST dt. 22.04.2019]
<p>Amnesty for FORM GSTR-3B:</p> <p>1. No late fee is payable for the registered persons who furnish FORM GSTR-3B for the months from April 2018 to March 2019 within 01.06.2021-30.11.2021</p> <p>2. In other cases,</p> <ul style="list-style-type: none"> ❖ Maximum Rs.500/- under each of the CGST/SGST Act. ❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil. 	
<p>For newly migrated taxpayers due date of filing Form GSTR-3B: 31.12.2018 vide Notification Nos. [22/2018-C.T./GST, 23/2018-C.T./GST, 24/2018-C.T./GST dated 13.09.2018] extended upto 31.03.2019 vide Notification Nos. [28/2018 CT/GST, 29/2018 CT/GST, 30/2018 CT/GST dated 31.12.2018]</p>	

FORM GSTR - 3B for 2019-2020

FORM GSTR-3B [Monthly Return] Due Date: 20th day of the subsequent month	
MONTH	EXTENSION
APRIL 2019	.....
MAY 2019	.....
JUNE 2019	.....
JULY 2019	22.08.2019 [14/2019-C.T./GST dt. 22.08.2019 w.e.f. 20.08.2019]
AUGUST 2019	.....
SEPTEMBER 2019	.....
OCTOBER 2019	.....
NOVEMBER 2019	23.12.2019 [17/2019-C.T./GST dt.24.12.2019 w.e.f. 20.12.2019]
DECEMBER 2019	.....
JANARY 2020	24th day of the succeeding month [02/2020-C.T./GST dt.18.03.2020 w.e.f. 03.02.2020] For taxpayers having an aggregate turnover of up to Rs. five crore in the previous financial year, whose principal place of business is in the State of West Bengal
FEBRUARY 2020	
MARCH 2020	
<p>Amnesty for FORM GSTR-3B:</p> <p>1. No late fee is payable for the registered persons who furnish FORM GSTR-3B for the months from April 2019 to March 2020 within 01.06.2021-30.11.2021</p> <p>2. In other cases,</p> <ul style="list-style-type: none">❖ Maximum Rs.500/- under each of the CGST/SGST Act.❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil.	

FORM GSTR-3B for 2020-2021

FORM GSTR-3B [Monthly Return] Due Date: 20th day of the subsequent month & 24th day of the subsequent month for RTPs having agg. T.O. upto Rs.5 crore and whose principal place of business is in West Bengal	
MONTH	EXTENSION
APRIL 2020	.....
MAY 2020	27.06.2020 [06/2020–C.T./GST dt. 20.04.2020] [for taxpayers having aggregate turnover more than Rs. 5 crore]
	14.07.2020 [06/2020–C.T./GST dt. 20.04.2020] [for taxpayers having aggregate turnover upto Rs. 5 crore]
JUNE 2020	.....
JULY 2020	.....
AUGUST 2020	03.10.2020 [08/2020–C.T./GST dt. 10.07.2020]
SEPTEMBER 2020	.....
OCTOBER 2020	.....
NOVEMBER 2020	.....
DECEMBER 2020	.....
JANUARY 2021	20th day of subsequent month for all taxpayers filing monthly return [rule 61(1) as amended by Notification No. 937-F.T. dt.02.12.2020 w.e.f. 01.01.2021]
FEBRUARY 2021	
MARCH 2021	
Note: Quarterly Return in Form GSTR-3B has been introduced from 01.01.2021 for RTPs under QRMP scheme having aggregate. T.O. upto Rs.5 crore and whose principal place of business is in West Bengal Due Date: 24th day of the month succeeding the quarter [rule 61(1) as amended by Notification No. 937-F.T. dt.02.12.2020 w.e.f. 01.01.2021]	
Amnesty for FORM GSTR-3B:	
<ol style="list-style-type: none"> 1. No late fee is payable for the registered persons who furnish FORM GSTR-3B for the months/quarter from April 2020 to March 2021 within 01.06.2021-30.11.2021. In other cases, <ul style="list-style-type: none"> ❖ Maximum Rs.500/- under each of the CGST/SGST Act. ❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil. 3. For the monthly return filers of March 2021: No late fee is payable for the registered persons <ul style="list-style-type: none"> ❖ having aggregate T.O. > Rs. 5 Crore if GSTR-3B is furnished by 05.05.2021 ❖ having aggregate T.O. ≤ Rs. 5 Crore if GSTR-3B is furnished by 19.06.2021 4. For quarterly return filers of January to March 2021: No late fee is payable if GSTR-3B is furnished by 30.06.2021 	

**Due Date: For monthly return filers: 20th day of the subsequent month for
&
For quarterly return filers under QRMP scheme: 24th day of the subsequent month**

Amnesty for FORM GSTR-3B:

- 1. For the monthly return filers of April 2021: No late fee is payable** for the registered persons who furnish FORM GSTR-3B within **01.06.2021-30.11.2021**. In other cases,
 - ❖ **Maximum Rs.500/-** under each of the CGST/SGST Act.
 - ❖ **Maximum Rs.250/-** under each of the CGST/SGST Act **where the total amount of tax payable in the return is nil.**
- 2. For the monthly return filers of April 2021: No late fee is payable** for the registered persons
 - ❖ having **aggregate T.O. > Rs. 5 Crore** if GSTR-3B is furnished by **04.06.2021**
 - ❖ having **aggregate T.O. ≤ Rs. 5 Crore** if GSTR-3B is furnished by **04.07.2021**
- 3. For the monthly return filers of May 2021: No late fee is payable** for the registered persons
 - ❖ having **aggregate T.O. > Rs. 5 Crore** if GSTR-3B is furnished by **05.07.2021**
 - ❖ having **aggregate T.O. ≤ Rs. 5 Crore** if GSTR-3B is furnished by **20.07.2021**

Maximum late fee payable:

- 1. For registered persons whose aggregate turnover > Rs.5 crore** in the preceding financial year:
Maximum Rs.5000/- under each of the CGST/SGST Act
- 2. For registered persons whose aggregate turnover > Rs.1.5 crore and ≤ Rs.5 crore** in the preceding financial year:
Maximum Rs.2500/- under each of the CGST/SGST Act
- 3. For registered persons whose aggregate turnover ≤ Rs.1.5 crore** in the preceding financial year:
Maximum Rs.1000/- under each of the CGST/SGST Act
- 4. For registered persons whose total amount of tax payable in the return is NIL:**
Maximum Rs.250/- under each of the CGST/SGST Act

FORM GSTR-3B for 2022-2023

Due Date: For monthly return filers: 20th day of the subsequent month & For quarterly return filers under QRMP scheme: 24th day of the subsequent month	
MONTH	EXTENSION
APRIL 2022	24.05.2022 [01/2022–C.T./GST dt. 19.05.2022]
MAY 2022
JUNE 2022
JULY 2022
AUG 2022
SEPTEMBER 2022	21.10.2022 [04/2022–C.T./GST dt. 28.10.2022]
OCTOBER 2022
NOVEMBER 2022
DECEMBER 2022
JANUARY 2023
FEBRUARY 2023
MARCH 2023
QUARTER	EXTENSION of PAYMENT DATE
APRIL - JUNE 2022	Payment of tax, in FORM GST PMT-06, for the month of April, 2022 is extended till 27.05.2022
JULY - SEPT 2022
OCT - DEC 2022
JAN - MAR 2023
Maximum late fee payable:	
1. For registered persons whose aggregate turnover > Rs.5 crore in the preceding financial year: Maximum Rs.5000/- under each of the CGST/SGST Act	
2. For registered persons whose aggregate turnover > Rs.1.5 crore and ≤ Rs.5 crore in the preceding financial year: Maximum Rs.2500/- under each of the CGST/SGST Act	
3. For registered persons whose aggregate turnover ≤ Rs.1.5 crore in the preceding financial year: Maximum Rs.1000/- under each of the CGST/SGST Act	
4. For registered persons whose total amount of tax payable in the return is NIL: Maximum Rs.250/- under each of the CGST/SGST Act	

FORM GSTR-4

[Quarterly Return for Composition Dealer u/s 39(2)] Due Date: 18th day of the month succeeding a quarter			
QUARTER	EXTENSION 1	EXTENSION 2	EXTENSION 3
JULY 2017 to SEPTEMBER 2017	15.11.2017 [12-C.T./GST dt. 13.10.2017]	24.12.2017 [20-C.T./GST dt. 15.11.2017]	
[Annual Return for Composition Dealer u/s 39(2) since 2019-2020] Payment is required to be made quarterly through GST CMP-08 Due Date: 30th April of next financial year vide 680-F.T. Dt. 23.04.2019 r/w rule 62(1)			
Period	EXTENSION 1	EXTENSION 2	EXTENSION 3
APRIL 2019 to MARCH 2020	15.07.2020 [466-F.T. dt. 15.04.2020 w.e.f. 03.04.2020]	31.08.2020 [624-F.T. dt. 21.07.2020) w.e.f. 13.07.2020	31.10.2020 [748-F.T. dt. 18.09.2020) w.e.f. 31.08.2020
APRIL 2020 to MARCH 2021	31.05.2021 [606-F.T. dt. 03.06.2021] w.e.f. 30.04.2021	31.07.2021 [640-F.T. dt. 14.06.2021] w.e.f. 31.05.2021	
<p>Amnesty Scheme (Late fee) for Form GSTR-4:</p> <p>1. For the period 2017-2022</p> <ul style="list-style-type: none"> ❖ Maximum Rs.250/- under each of the CGST/SGST Act for a quarter / year ❖ No late fee is payable where the total amount of tax payable in the return is nil. <p>if the said returns are furnished between 01.04.2023 - 31.08.2023 [Notification No. 594-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1371-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p> <p>Old Amnesty Scheme (Late fee) for Form GSTR-4:</p> <p>1. For the quarters from July 2017 to September 2018</p> <ul style="list-style-type: none"> ❖ No late fee is payable if FORM GSTR-4 for the said quarters are furnished between 22.12.2018 – 31.03.2019. <p>2. For the period from July 2017 to March 2020:</p> <ul style="list-style-type: none"> ❖ Maximum Rs.250/- under each of the CGST/SGST Act for a quarter / year ❖ No late fee is payable where the total amount of tax payable in the return is nil. <p>if the said returns are furnished between 22.09.2020 – 31.10.2020</p> <p>3. For the Financial year 2021-2022</p> <ul style="list-style-type: none"> ❖ No late fee is payable for the registered persons who furnish FORM GSTR-4 by 28.07.2022 <p>Maximum Late fee Payable: From 29.07.2022,</p> <ul style="list-style-type: none"> ❖ Maximum Rs.1000/- under each of the CGST/SGST Act. ❖ Maximum Rs.250/- under each of the CGST/SGST Act where the total amount of tax payable in the return is nil. 			

FORM GST CMP - 08

[Statement of quarterly payment of tax in FORM GST CMP-08 <i>vide</i> 680-F.T. Dated 23.04.2019 r/w rule 62(1)] Due Date: 18th day of the month succeeding a quarter		
QUARTER	EXTENSION 1	EXTENSION 2
APRIL 2019 to JUNE 2019	31.07.2019 [1226-F.T. dt. 19.07.2019]	31.08.2019 [1309-F.T. dt. 31.07.2019]
JULY 2019 to SEPT 2019	22.10.2019 [1777-F.T. dt. 25.10.2019 w.e.f. 18.10.2019]	
JANUARY 2020 to MARCH 2020	07.07.2020 [466-F.T. dt. 15.04.2020 w.e.f. 03.04.2020]	
APRIL 2022 to JUNE 2022	30.07.2022 [1387-F.T. dt. 23.08.2022 w.e.f. 05.07.2022]	

FORM GSTR - 5

[Return for Non-Resident Taxable Persons u/s 39(5)] Due Date: 20th day of the subsequent month or within 7 days after the end of specified period of registration whichever is earlier		
MONTH	EXTENSION 1	EXTENSION 2
JULY 2017 to OCTOBER 2017	11.12 2017 [21-C.T./GST dt. 15.11.17]	31.01.2018 [25-C.T./GST dt.21.12.17]
NOVEMBER 2017 to DECEMBER 2017	31.01.2018 [25-C.T./GST dt.21.12.17]	
<p>Due date of compliance for filing return by an NRTP for the months of February, 2020 to July, 2020 has been extended till 31.08.2020 by virtue of Central Notn. No. 35/2020- CT dt. 03.04.2020 r/w Notn. No. 55/2020 CT dt. 27.06.2020, both issued under section 168A.</p>		
<p>Change in Due Date w.e.f. 01.10.2022: 13th day of the subsequent month or within 7 days after the end of specified period of registration whichever is earlier [vide Finance Act, 2022, made effective by Notification No. 18/2022 CT dt. 28.09.2022]</p>		

FORM GSTR - 5A

[Return by a person supplying online information and database access or retrieval services (OIDAR) from a place outside India to a non-taxable online recipient] Due Date: 20th day of the subsequent month			
MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3
JULY 2017	15.09.2017 [25/2017- Central Tax dt. 28.08.17]	20.11.2017 [42/2017- Central Tax dt. 13.10.17] w.e.f. 15.09.17	31.01.2018 [69/2017- Central Tax dt. 21.12.17]
AUGUST 2017 to SEPTEMBER 2017	20.11.2017 [42/2017- Central Tax dt. 13.10.17] w.e.f. 15.09.17	31.01.2018 [69/2017- Central Tax dt. 21.12.17]	
OCTOBER 2017 To DECEMBER 2017	31.01.2018 [69/2017- Central Tax dt. 21.12.17]		

FORM GSTR - 6

[Return for Input Service Distributor u/s 39(4)] Due Date: 13th day of the subsequent month								
MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4	EXTENSION 5	EXTENSION 6	EXTENSION 7	EXTENSION 8
JULY 2017	08.09.2017 [07-C.T./GST dt. 28.08.17]	13.10.2017 [10-C.T./GST dt. 11.09.17]	15.11.2017 [13-C.T./GST dt. 13.10.17]	31.12.2017 [22-C.T./GST dt. 15.11.17]	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]
AUGUST 2017	23.09.2017 [07-C.T./GST dt. 28.08.17]	15.11.2017 [13-C.T./GST dt. 13.10.17]	31.03.2018 [02/2018-C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018-C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]	....	....
SEPTEMBER 2017	15.11.2017 [13-C.T./GST dt. 13.10.17]	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018-C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]	....	....	....
OCTOBER 2017	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]		....	....	....

NOVEMBER 2017	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....
DECEMBER 2017	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....
JANUARY 2018	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....
FEBRUARY 2018	31.03.2018 [02/2018- C.T./GST dt. 24.01.2018]	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018-C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....
MARCH 2018	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....	....
APRIL 2018	31.05.2018 [06/2018- C.T./GST dt. 28.03.2018]	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018-C.T./GST dt. 30.07.2018]	....	....	....	....	....
MAY 2018	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]	....	....	....	....	....	....
JUNE 2018	31.07.2018 [12/2018- C.T./GST dt. 31.05.2018]	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]	....	....	....	....	....	....
JULY 2018	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]							
AUGUST 2018	30.09.2018 [15/2018- C.T./GST dt. 30.07.2018]							

Due date of compliance for filing return in GSTR-6 u/s 39(4) by an ISD for the months of March, 2020 to July, 2020 has been extended till 31.08.2020 [Central Notification No. 35/2020 Ct dt. 03.04.2020 read with Notification No. 55/2020 Ct dt. 27.06.2020, both issued under section 168A].

FORM GSTR - 7

[Return for Tax Deducted at Source u/r 66(1)]			
Due Date: 10th day of the subsequent month of tax deduction			
MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3
OCTOBER 2018 To DECEMBER 2018	31.01.2019 [27/2018-C.T./GST dt. 29.11.2018]	28.02.2019 [01/2019-C.T./GST dt.31.01.2019]	31.08.2019 [10/2019-C.T./GST dt. 28.06.2019]
JANUARY 2019	28.02.2019 [02/2019-C.T./GST dt.08.02.2019]	31.08.2019 [10/2019-C.T./GST dt. 28.06.2019]	
FEBRUARY 2019	31.08.2019 [10/2019-C.T./GST dt. 28.06.2019]		
MARCH 2019	12.04.2019 [08/2019-C.T./GSTdt.10.04.2019]	31.08.2019 [10/2019-C.T./GST dt. 28.06.2019]	
APRIL 2019 To JULY 2019	31.08.2019 [10/2019-C.T./GST dt. 28.06.2019]		
<p>Due date of compliance for filing return in GSTR-7 u/s 39(3) by a tax deductor at source for the months of March, 2020 to July, 2020 has been extended till 31.08.2020 [Central Notification No. 35/2020 Ct dt. 03.04.2020 read with Notification No. 55/2020 Ct dt. 27.06.2020, both issued under section 168A].</p>			

FORM GSTR - 8

[Statement of tax collection at Source u/r 67(1)]		
Due Date: 10th day of the subsequent month of tax collection		
MONTH	EXTENSION 1	EXTENSION 2
OCTOBER 2018	31.01.2019 [ROD Notification 1889-F.T.-dt. 31.12.2018]	07.02.2019 [ROD Notification 236-F.T. dt. 13.02.2019]
NOVEMBER 2018		
DECEMBER 2018		

FORM GSTR-9 for 2017-2018

Annual Return [u/r 80]							
Due Date: 31st day of December 2018							
FORM	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4	EXTENSION 5	EXTENSION 6	EXTENSION 7
GSTR-9	31.03.2019 [ROD Notification 1872-F.T. dt. 27.12.2018]	30.06.2019 [ROD Notification 1888-F.T. dt. 31.12.2018]	31.08.2019 [ROD Notification 1091-F.T. dt. 28.06.2019]	30.11.2019 [ROD Notification 1492-F.T. dt. 27.08.2019]	31.12.2019 [ROD Notification 1879-F.T. dt. 22.11.2019]	31.01.2020 [ROD Notification 2091-F.T. dt. 31.12.2019]	07.02.2020 [01/2020- CT/GST. dt. 18.03.2020]
GSTR-9A	31.03.2019 [ROD Notification 1872-F.T. dt. 27.12.2018]	30.06.2019 [ROD Notification 1888-F.T. dt. 31.12.2018]	31.08.2019 [ROD Notification 1091-F.T. dt. 28.06.2019]	30.11.2019 [ROD Notification 1492-F.T. dt. 27.08.2019]	31.12.2019 [ROD Notification 1879-F.T. dt. 22.11.2019]	31.01.2020 [ROD Notification 2091-F.T. dt. 31.12.2019]	07.02.2020 [01/2020- CT/GST. dt. 18.03.2020]
GSTR-9C	31.03.2019 [ROD Notification 1872-F.T. dt. 27.12.2018]	30.06.2019 [ROD Notification 1888-F.T. dt. 31.12.2018]	31.08.2019 [ROD Notification 1091-F.T. dt. 28.06.2019]	30.11.2019 [ROD Notification 1492-F.T. dt. 27.08.2019]	31.12.2019 [ROD Notification 1879-F.T. dt. 22.11.2019]	31.01.2020 [ROD Notification 2091-F.T. dt. 31.12.2019]	07.02.2020 [01/2020- CT/GST. dt. 18.03.2020]
N.B.	<p>Registered persons whose aggregate turnover in a financial year does not exceed two crore rupees shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules for financial years 2017-18, 2018-19 and 2019-20. [Notification No. 1729-F.T. dt. 16.10.2019 w.e.f. 09.10.2019 r/w 865-F.T. dt. 04.11.2020 w.e.f. 15.10.2020]</p> <p>Amnesty for Form GSTR-9 for RTPs who have failed to furnish the return: For the financial year 2017-18</p> <p>❖ Maximum Rs.10,000/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023 [Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>						

FORM GSTR-9 for 2018-2019

Annual Return [u/r 80]						
Due Date: 31st day of December 2019						
FORM	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4	EXTENSION 5	EXTENSION 6
GSTR-9	31.03.2020 [ROD Notification 1879-F.T. dt. 22.11.2019]	30.06.2020 [03/2020-C.T./GST dt. 03.04.2020]	31.03.2020 [ROD Notification 1879-F.T. dt. 22.11.2019]	30.07.2020 [07/2020-CT/GST dt. 13.05.2020]	31.10.2020 [09/2020-CT/GST dt. 15.10.2020 w.e.f. 30.09.2020]	31.12.2020 [12/2020-CT/GST dt. 04.11.2020 w.e.f. 28.10.2020]
GSTR-9C	31.03.2020 [ROD Notification 1879-F.T. dt. 22.11.2019]	30.06.2020 [03/2020-C.T./GST dt. 03.04.2020]	31.03.2020 [ROD Notification 1879-F.T. dt. 22.11.2019]	30.07.2020 [07/2020-CT/GST dt. 13.05.2020]	31.10.2020 [09/2020-CT/GST dt. 15.10.2020 w.e.f. 30.09.2020]	31.12.2020 [12/2020-CT/GST dt. 04.11.2020 w.e.f. 28.10.2020]
N.B.	<p>1. Registered persons whose aggregate turnover in a financial year does not exceed two crore rupees shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules for financial years 2017-18, 2018-19 and 2019-20. [Notification No. 1729-F.T. dt. 16.10.2019 w.e.f. 09.10.2019 r/w 865-F.T. dt. 04.11.2020 w.e.f. 15.10.2020]</p> <p>2. Registered persons whose aggregate turnover in a financial year does not exceed five crore rupees shall have the option to furnish the GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules for financial years 2018-19, 2019-20 [Notification No. 867-F.T. dt. 04.11.2020 w.e.f. 15.10.2020]</p> <p>Amnesty for Form GSTR-9 for RTPs who have failed to furnish the return:</p> <p>For the financial year 2018-19</p> <p>❖ Maximum Rs.10,000/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023</p> <p>[Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>					

FORM GSTR-9 for 2019-2020**Annual Return [u/r 80]****Due Date: 31st day of December 2020**

FORM	Extension 1	Extension 2
GSTR-9	28.02.2021 [16/2020-C.T./GST dt. 31.12.2020]	31.03.2021 [01/2021-C.T./GST dt. 03.05.2021 w.e.f. 28.02.2021]
GSTR-9C	28.02.2021 [16/2020-C.T./GST dt. 31.12.2020]	31.03.2021 [01/2021-C.T./GST dt. 03.05.2021 w.e.f. 28.02.2021]
N.B.	<p>1. Registered persons whose aggregate turnover in a financial year does not exceed two crore rupees shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules for financial years 2017-18, 2018-19 and 2019-20. [Notification No. 1729-F.T. dt. 16.10.2019 w.e.f. 09.10.2019 r/w 865-F.T. dt. 04.11.2020 w.e.f. 15.10.2020]</p> <p>2. Registered persons whose aggregate turnover in a financial year does not exceed five crore rupees shall have the option to furnish the GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules for financial years 2018-19, 2019-20 [Notification No. 867-F.T. dt. 04.11.2020 w.e.f. 15.10.2022]</p> <p>Amnesty for Form GSTR-9 for RTPs who have failed to furnish the return: For the financial year 2019-20</p> <p>❖ Maximum Rs.10,000/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023 [Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>	

FORM GSTR-9 for 2020-2021

Annual Return [u/r 80] Due Date: 31st day of December 2021	
FORM	Extension
GSTR-9	28.02.2022 [69-F.T. dated 18.01.2022 w.e.f. 29.12.2021 Rule 80(1A) vide notification No. 69-F.T. dated 18.01.2022 w.e.f. 29.12.2021]
GSTR-9C (Self certified)	28.02.2022 [69-F.T. dated 18.01.2022 w.e.f. 29.12.2021 Rule 80(3A) vide notification No. 69-F.T. dated 18.01.2022 w.e.f. 29.12.2021]
N.B.	<p>1. Registered persons whose aggregate T.O. in a financial year does not exceed two crore rupees shall have the option to furnish the annual return under section 44(1) of the said Act read with sub-rule (1) of rule 80 of the said rules for financial years 2017-18, 2018-19, 2019-20 and 2020-21. [Notification No. 1729-F.T. dt. 16.10.2019 w.e.f. 09.10.2019 r/w 865-F.T. dt. 04.11.2020 w.e.f. 15.10.2020 and Rule 80 (1A) vide notification No. 69-F.T. dated 18.01.2022 w.e.f. 29.12.2021]</p> <p>2. Registered persons whose aggregate turnover in a financial year does not exceed five crore rupees shall have the option to furnish the GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules for financial years 2018-19, 2019-20 [Notification No. 867-F.T. dt. 04.11.2020 w.e.f. 15.10.2020]</p> <p>3. Section 35 (5) has been omitted and rule 80 has been substituted w.e.f. 01.08.2021. As a result, from 2020-21 onwards- (i) an RTP having aggregate turnover upto 5 crore is not required to file GSTR-9C (ii) Wherever applicable GSTR-9C shall be SELF-CERTIFIED</p> <p>Amnesty for Form GSTR-9 for RTPs who have failed to furnish the return: For the financial year 2020-21</p> <p>❖ Maximum Rs.10,000/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023 [Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>

FORM GSTR-9 for 2021-2022

Annual Return [u/r 80] Due Date: 31st day of December 2022	
N.B.	<p>1. Registered persons whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, do not have to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules for financial years 2021-2022. [Notification No. 03/2022-CT./GST dt. 26.07.2022]</p> <p>2. Section 35 (5) has been omitted and rule 80 has been substituted w.e.f. 01.08.2021. As a result, from 2020-21 onwards-</p> <p style="padding-left: 20px;">(i) an RTP having aggregate turnover upto 5 crore is not required to file GSTR-9C</p> <p style="padding-left: 20px;">(ii) Wherever applicable GSTR-9C shall be SELF-CERTIFIED</p> <p>Amnesty for Form GSTR-9 for RTPs who have failed to furnish the return:</p> <p>For the financial year 2021-22</p> <p style="padding-left: 20px;">❖ Maximum Rs.10,000/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023</p> <p>[Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>

FORM GSTR-9 for 2022-2023

Annual Return [u/r 80] Due Date: 31st day of December 2023	
<p>Registered persons whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, are exempted from filing of the annual return under first proviso to sub-section (1) of section 44 of the CGST/SGST Act. [Notification No. 01/2023-C.T./GST dt. 09.08.2023]</p> <p>Late fee Payable: from financial year 2022-23 onwards,</p> <ul style="list-style-type: none">❖ For Registered persons whose aggregate T.O. in a FY \leq five crore rupees: Rs. 25/day subject to a maximum of 0.02% of turnover in the State under each of the CGST / SGST Act❖ For Registered persons whose aggregate T.O. in a FY $>$ five crore rupees and \leq twenty crore rupees : Rs. 50/day subject to a maximum of 0.02% of turnover in the State under each of the CGST / SGST Act <p>[Notification No. 597-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1374-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>	

FORM GSTR-10

Final Return [u/s 45 r/w r. 81] Due Date: Three months from the Date of Cancellation / Date of Order of Cancellation, whichever is later	
<p>Amnesty for Form GSTR-10 for RTPs who have failed to furnish the Final Return:</p> <ul style="list-style-type: none">❖ Maximum Rs.500/- under each of the CGST/SGST Act if the said returns are furnished between 01.04.2023 to 31.08.2023 <p>[Notification No. 598-F.T. dt. 12.04.2023 w.e.f. 31.03.2023 r/w 1375-F.T. dt. 10.08.2023 w.e.f. 30.06.2023]</p>	

FORM GST TRAN-1

[For the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.]			
Original Extended date	Further EXTENSION 1	Further EXTENSION 2	Further EXTENSION 3
27.12.2017	31.01.2019 [Order No. 03/WBGST/PRO/2018 dt.18.09.2019]	31.03.2019 [Order No. 01/WBGST/PRO/2019 dt.31.01.2019]	31.03.2020 [Order No. 03/WBGST/PRO/2020 dt.10.02.2020]

Revised FORM GST TRAN-1

Revised FORM GST TRAN-1 [Revised Declaration under rule 120A for existing taxpayers under old Acts to claim credit of input tax carried forward from previous Acts] Due Date: 28th day of September 2017		
EXTENSION 1	EXTENSION 2	EXTENSION 3
31.10.2017 [Order No. 10/WBGST/PRO/17-18 dt. 18.09.17]	30.11.2017 [Order No. 16/WBGST/PRO/17-18 dt. 28.10.17]	27.12.2017 [Order No. 18/WBGST/PRO/17-18 dt. 15.11.17 r.w. Corrigendum dt. 23.11.17]
N.B. - A new rule 120A has been inserted by Notification No. 1656 –F.T. dated 18.09.2017 w.e.f. 18.09.2017. This rule facilitates a registered person who has submitted TRAN-1 to revise it only once. 		

Amnesty for FORM GST TRAN-1

[Transitional Credit in light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Ltd., SLP(C) No. 32709- 32710/2018, order dated 22.07.2022 & 02.09.2022]

The Hon'ble Court has directed that the [common portal be opened for filing prescribed forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months from 01.10.2022 to 30.11.2022](#) for the aggrieved registered assessee. The Transitional Credit claimed by the applicant shall be credited in his electronic credit ledger to the extent allowed by the jurisdictional tax officer through an order after carrying out necessary verifications. As per the Hon'ble Court's order, the said verification has to be carried out within 90 days after completion of the above window of two months, i.e. [within 90 days from 01.12.2022 i.e. up to 28.02.2023.](#)

[Trade Circular No. 14/2022 dated 14.11.2022]

FORM GST ITC-01

[Declaration for claim of input tax credit under sub-section (1) of section 18 and rule 40(1)]
Due Date: 30 days from the date of becoming eligible to avail the input tax credit

MONTH	EXTENSION 1	EXTENSION 2	EXTENSION 3
JULY 2017	31.10.2017 [14-C.T./GST dt. 13.10.17]	30.11.2017 [15-C.T./GST dt. 31.10.17]	31.01.2018 [24-C.T./GST dt. 21.12.17]
AUGUST 2017	31.10.2017 [14-C.T./GST dt. 13.10.17]	30.11.2017 [15-C.T./GST dt. 31.10.17]	31.01.2018 [24-C.T./GST dt. 21.12.17]
SEPTEMBER 2017	31.10.2017 [14-C.T./GST dt. 13.10.17]	30.11.2017 [15-C.T./GST dt. 31.10.17]	31.01.2018 [24-C.T./GST dt. 21.12.17]
OCTOBER 2017	31.01.2018 [24-C.T./GST dt. 21.12.17]		
NOVEMBER 2017	31.01.2018 [24-C.T./GST dt. 21.12.17]		

FORM GST ITC-04

[Details of goods/capital goods sent to job worker and received back- to be furnished quarterly {Rule 45(3)}]
Due Date: 25th day of the month succeeding a quarter

QUARTER	EXTENSION 1	EXTENSION 2	EXTENSION 3	EXTENSION 4	EXTENSION 5	N.B.: Filing of FORM ITC-04 for F.Y. 2017-18 & 2018-19 is waived vide Notification No. 1522-F.T. Dt. 02.09.2019 . But RTPs shall furnish the details of challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the
JULY - SEPT 2017	30.11.2017 [16-C.T./GST dt. 31.10.2017]	31.12.2017 [23-C.T./GST dt. 15.11.2017]	30.09.2018 [19/2018-C.T./GST dt. 13.09.2018]	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]	
OCT - DEC 2017	30.09.2018 [19/2018-C.T./GST dt. 13.09.2018]	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]			
JAN - MARCH 2018	30.09.2018 [19/2018-C.T./GST dt. 13.09.2018]	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]			
APRIL -JUNE 2018	30.09.2018 [19/2018-C.T./GST dt. 13.09.2018]	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]			
JULY - SEPT 2018	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]				
OCT - DEC 2018	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019]	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019]				

JAN - MARCH 2019	30.06.2019 [06/2019-C.T./GST dt. 28.03.2019	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019					31st March, 2019, in serial number 4 of FORM ITC-04 for the quarter April-June, 2019.
APRIL -JUNE 2019	31.08.2019 [13/2019-C.T./GST dt. 28.06.2019						
JULY – SEPT 2019							
OCT - DEC 2019							
JAN - MARCH 2020							
APRIL -JUNE 2020							
JULY - SEPT 2020	30.11.2020 [15/2020-C.T./GST dt. 02.12.2020] w.e.f, 25.10.2021						
OCT - DEC 2020							
JAN - MARCH 2021	31.05.2021 [02/2021-C.T./GST dt. 03.06.2021] w.e.f. 25.04.2021	30.06.2021 [05/2021-C.T./GST dt. 14.06.2021] w.e.f. 31.05.2021					
APRIL -JUNE 2021							
JULY – SEPT 2021							
<p>Provision related to furnishing of ITC-04 has been amended by WBGST (Eighth amendment) Rules, 2021 w.e.f. 01.10.2021 [Notification no. 1231-F.T. dt. 21.10.2021]</p> <p>a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; [HALF YEARLY] and</p> <p>b) a financial year in any other case [YEARLY]</p>							
Aggregate Turnover in the previous year exceeding 5 Crore [HALF-YEARLY]							
OCTOBER 2021 to MARCH 2022	25.04.2022						
APRIL 2022 to SEPTEMBER 2022	25.10.2022						
Aggregate Turnover in the previous year upto 5 Crore [YEARLY]							
OCTOBER 2021 to MARCH 2022	25.04.2022						
APRIL 2022 to MARCH 2023	25.04.2023						

FORM GST CMP-03

[Intimation of details of stock on date of opting for composition u/s 10 for migrated dealers]		
Due Date: 28th day of September 2017		
EXTENSION 1	EXTENSION 2	EXTENSION 3
31.10.2017 [Order No. 12/WBGST/PRO/17-18 dt.11.10.2017]	30.11.2017 [Order No. 13/WBGST/PRO/17-18 dt.28.10.2017]	31.01.2018 [Order No. 27/WBGST/PRO/17-18 dt.21.12.2017]

GST REG-26

[Application for Enrolment of Existing Taxpayer u/r 24(2)]
Due Date: Three months from grant of provisional registration in GST REG-25
[Rule 24(2)(b)]
EXTENSION 1
31.12.2017 [Order No. 14/WBGST/PRO/17-18 dt. 28.10.2017]