

Types of GST Returns

GST return is a form that a taxpayer registered under the Goods and Services Tax (GST) law must file for every GSTIN that he is registered.

Did you know that there are 22 types of GST returns prescribed under the GST Rules? Out of them, only 11 GST returns are active, 3 suspended, and 8 view-only in nature. This article will provide more details for you.

In short, the number and types of GST return that a business/professional must file is based on the type of taxpayer registered. These types include regular taxpayer, composition taxable persons, e-commerce operators, TDS deductor, non-resident taxpayer, Input Service Distributor (ISD), casual taxable persons, etc.

Further, the frequency of filing some GST returns may differ among the GSTR-1 and GSTR-3B filers, if they opt into the Quarterly Return filing and Monthly Payment of taxes (QRMP) scheme.

Types of GST Returns and Due dates

GSTR-1

GSTR-1 is the return to be furnished for reporting details of all outward supplies of goods and services made. In other words, it contains the invoices and debit-credit notes raised on the sales transactions for a tax period. GSTR-1 is to be filed by all normal taxpayers who are registered under GST, including casual taxable persons.

Any amendments to sales invoices made, even pertaining to previous tax periods, should be reported in the GSTR-1 return by all the suppliers or sellers.

The filing frequency of GSTR-1 is currently as follows:

(a) Monthly, by 11th* of every month- If the business either has an annual aggregate turnover of more than Rs.5 crore or has not opted into the QRMP scheme.

(b) Quarterly, by 13th of the month following every quarter-** If the business has opted into the QRMP scheme.

**Till September 2018, the due date was the 10th of every month.*

***Till December 2020, was the end of the month succeeding the quarter.*

GSTR-2A

GSTR-2A is a view-only dynamic GST return relevant for the recipient or buyer of goods and services. It contains the details of all inward supplies of goods and services i.e., purchases made from GST registered suppliers during a tax period.

The data is auto-populated based on data filed by the corresponding suppliers in their GSTR-1 returns. Further, data filed in the Invoice Furnishing Facility (IFF) by the QRMP taxpayer, also get auto-filled.

Since GSTR-2A is a read-only return, no action can be taken in it. However, it is referred by the buyers to claim an accurate Input Tax Credit (ITC) for every financial year, across multiple tax periods. In case any invoice is missing, the buyer can communicate with the seller to upload it in their GSTR-1 on a timely basis.

It was used frequently for claiming ITC for every tax period until August 2020. Thereafter, the buyers must mostly refer to GSTR-2B, static return, to claim the input tax credit for every tax period.

GSTR-2B

GSTR-2B is again a view-only static GST return important for the recipient or buyer of goods and services. It is available every month, starting in August 2020 and contains constant ITC data for a period whenever checked back.

ITC details will be covered from the date of filing GSTR-1 for the preceding month (M-1) up to the date of filing GSTR-1 for the current month (M). The return is made available on the 12th of every month, giving sufficient time before filing GSTR-3B, where the ITC is declared.

GSTR-2B provides action to be taken against every invoice reported, such as to be reversed, ineligible, subject to reverse charge, references to the table numbers in GSTR-3B.

GSTR-2

GSTR-2 is currently a suspended GST return, that applied to registered buyers to report the inward supplies of goods and services, i.e. the purchases made during a tax period.

The details in the GSTR-2 return had to be auto-populated from the GSTR-2A. Unlike GSTR-2A, the GSTR-2 return can be edited. GSTR-2 is to be filed by all normal taxpayers registered under GST. However, the filing of the same has been suspended ever since September 2017.

GSTR-3

GSTR-3 is again currently a suspended GST return. It was a monthly summary return for furnishing summarized details of all outward supplies made, inward supplies received and input tax credit claimed, along with details of the tax liability and taxes paid.

This return would have got auto-generated on the basis of the GSTR-1 and GSTR-2 returns filed. GSTR-3 is to be filed by all normal taxpayers registered under GST, however, the filing of the same has been suspended ever since September 2017.

GSTR-3B

GSTR-3B is a monthly self-declaration to be filed, for furnishing summarised details of all outward supplies made, input tax credit claimed, tax liability ascertained and taxes paid.

GSTR-3B is to be filed by all normal taxpayers registered under GST. The sales and input tax credit details must be reconciled with GSTR-1 and GSTR-2B every tax period before filing GSTR-3B. GST reconciliation is crucial to identify mismatches in data, that may lead to GST notices in future or suspension of GST registration as well.

The filing frequency of GSTR-3B is currently as follows:

(a) Monthly, 20th* of every month- For taxpayers with an aggregate turnover in the previous financial year of more than Rs.5 crore or have been otherwise eligible but still opted out of the QRMP scheme.

(b) Quarterly, 22nd of the month following the quarter for 'X' category of States and 24th of the month following the quarter for 'Y' category of States- For the taxpayers with aggregate turnover equal to or below Rs 5 crore, eligible and remain opted into the QRMP scheme.

** Effective from January 2021 tax period onwards. Previously, was as follows-*

(i) Was staggered as 20th (turnover of previous FY was more than Rs.5 crore), 22nd and 24th (turnover of previous FY was up to Rs.5 crore, for 'X' and 'Y' category of States) of every month, from January 2020 till December 2020.

(ii) Was 20th of every month till December 2019.

**** ‘X’ category States/UT –** 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.

‘Y’ category States/UT- 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 New Delhi.

GSTR-4

GSTR-4 is the annual return that was to be filed by the composition taxable persons under GST, by 30th April of the year following the relevant financial year. It has replaced the erstwhile GSTR-9A (annual return) from FY 2019-20 onwards.

Prior to FY 2019-20, this return had to be filed on a quarterly basis. Thereafter, a simple challan in form CMP-08 filed by 18th of the month succeeding every quarter replaced it.

The composition scheme is a system in which taxpayers dealing with goods and having a turnover up to Rs.1.5 crores can opt into and pay taxes at a fixed rate on the turnover declared. Further, the service providers can avail a similar scheme CGST (Rate) Notification 2/2019 dated 7th March 2019 if turnover is up to Rs.50 lakh.

GSTR-5

GSTR-5 is the return to be filed by non-resident foreign taxpayers, who are registered under GST and carry out business transactions in India.

The return contains details of all outward supplies made, inward supplies received, credit/debit notes, tax liability and taxes paid.

The GSTR-5 return is to be filed monthly by the 20th of each month under GSTIN that the taxpayer is registered in India.

GSTR-5A

GSTR-5A refers to a summary return for reporting the outward taxable supplies and tax payable by Online Information and Database Access or Retrieval Services (OIDAR) provider under GST. The due date to file GSTR-5A is the 20th of every month.

GSTR-6

GSTR-6 is a monthly return to be filed by an Input Service Distributor (ISD). It will contain details of input tax credit received and distributed by the ISD. It will further contain details of all documents issued for the distribution of input credit and the manner of distribution. The due date to file GSTR-6 is the 13th of every month.

GSTR-7

GSTR-7 is a monthly return to be filed by persons required to deduct TDS (Tax deducted at source) under GST. This return will contain details of TDS deducted, the TDS liability payable and paid and TDS refund claimed if any.

The due date to file GSTR-7 is the 10th of every month.

GSTR-8

GSTR-8 is a monthly return to be filed by e-commerce operators registered under the GST who are required to collect tax at source (TCS).

It contains details of all supplies made through the e-commerce platform, and the TCS collected on the same.

The GSTR-8 return is to be filed on a monthly basis by the 10th of every month.

GSTR-9

GSTR-9 is the annual return to be filed by taxpayers registered under GST. It is due by 31st December of the year following the relevant financial year, as per the GST law.

It contains the details of all outward supplies made, inward supplies received during the relevant financial year under different tax heads i.e. CGST, SGST & IGST and a summary value of supplies reported under every HSN code, along with details of taxes payable and paid.

It is a consolidation of all the monthly or quarterly returns (GSTR-1, GSTR-2A, GSTR-3B) filed during that financial year. GSTR-9 is required to be filed by all taxpayers registered under GST. However, there are few exceptions such as taxpayers who have opted for the composition scheme, casual taxable persons, input service distributors, non-resident taxable persons and persons paying TDS under section 51 of the CGST Act.

Note: As per the CGST notification no. 47/2019, later amended, the annual return under GST for taxpayers having an aggregate turnover that does not exceed Rs.2 crore has been made optional for FY 2017-18, FY 2018-19 and FY 2019-20.

GSTR-9A

GSTR-9A is currently a suspended annual return earlier required to be filed by composition taxpayers. It had a consolidation of all the quarterly returns filed during that financial year. Ever since GSTR-4 (annual return) was introduced from FY 2019-20, this return stands scrapped. Prior to that, GSTR-9A filing for composition taxpayers had been waived off for FY 2017-18 and FY 2018-19.

GSTR-9C

GSTR-9C is the reconciliation statement to be filed by all taxpayers registered under GST whose turnover exceeds Rs.2 crore in a financial year, as per the GST law.

It must be certified by a Chartered Accountant/Cost & Management Accountant after conducting a thorough GST audit of the books of accounts and comparing the figures with the GSTR-9.

The deadline to file this statement is the same as the due date prescribed for GSTR-9, i.e., 31st December of the year following the relevant financial year.

GSTR-9C is to be filed for every GSTIN, hence, one PAN can have multiple GSTR-9C forms being filed.

As per the *Union Budget 2021 outcome*, the GST audit requirement by professionals such as CAs and CMAs has been removed from the GST law. Sections 35 and 44 were amended for this but yet to be notified by CBIC. Accordingly, GSTR-9 needs to be filed on the GST portal by taxpayers on a self-certification basis, completely removing the requirement for GSTR-9C. However, the financial year and date of applicability of this removal are yet to be clarified by the government.

Note: As per the CBIC notification 16/2020, which was further amended, GSTR-9C is waived off for the taxpayers with an aggregate turnover of more than Rs.5 crore for the financial year 2018-19 and 2019-20.

GSTR-10

GSTR-10 is to be filed by a taxable person whose registration has been cancelled or surrendered. This return is also called a final return and has to be filed within three months from the date of cancellation or cancellation order, whichever is earlier.

GSTR-11

GSTR-11 is the return to be filed by persons who have been issued a Unique Identity Number (UIN) in order to get a refund under GST for the goods and services purchased by them in India. UIN is a classification made for foreign diplomatic missions and embassies not liable to tax in India, for the purpose of getting a refund of taxes. GSTR-11 will contain details of inward supplies received and refund claimed.

Late filing of GST Returns

Return filing is mandatory under GST. Even if there is no transaction, you must file a Nil return.

There are few points to note:

- You cannot file a return if you do not file the previous month/quarter's return.
- Hence, late filing of GST return will have a cascading effect leading to heavy fines and penalty.
- The late filing fee of the GSTR-1 is populated in the liability ledger of GSTR-3B filed immediately after such delay.

Interest and Late fee to be paid

- Interest is 18% per annum. It has to be calculated by the taxpayer on the amount of outstanding tax to be paid. It shall be calculated on the net tax liability identified in the ledger at the time of payment. The time period will be from the next day of filing due date till the actual date of payment.

- As per the CGST Act, the late fee is Rs.100 per day per Act. So it is Rs.100 under CGST & Rs.100 under SGST. The total shall be Rs.200/day. However, there is a maximum levy of Rs. 5,000. There is no late fee separately prescribed under the IGST Act. Also, for GSTR-1 and GSTR-3B, the total late fee was reduced to Rs. 50 /day (Rs.20 /day for Nil filing)
- To learn more about late fees charged across the GST Return periods, read our article on late fees under GST.

Important GST Dates – GST Calendar 2022- 23

GST calendar helps every registered business and professionals to be ready for compliance well in advance. GST Dates are crucial for every taxpayer to file the GST returns and prescribed forms under the GST law to avoid incurring any interest or late fees.

The CBIC continues to extend the GST Dates of various returns and forms under GST. Accordingly, our handy GST calendar can remind you when to pay tax and file your GST returns.

Annual GST Calendar 2022-23

GST Dates in May 2022

Here is the GST calendar for May 2022 at a glance

***Due**

date	Purpose	Period	Description
10th May	GSTR-7 (Monthly)	April'22	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	April'22	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th May	GSTR-1 (Monthly)	April'22	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Apr-Jun 2022
13th May	GSTR-6	April'22	Details of ITC received and distributed by an ISD

***Due**

date	Purpose	Period	Description
	(Monthly)		
	B2B Outward Supplies	April'22	Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme
20th May	GSTR-5 (Monthly)	April'22	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	April'22	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
24th May	GSTR-3B (Monthly)	April'22	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Apr-Jun 2022
27th May	PMT-06	April'22	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP Scheme for Apr-Jun 2022
30th May	ITC-03	--	ITC reversal pertaining to previous years, in case of persons freshly opting for the Composition Scheme for the FY 2022-23

*The due dates mentioned are subject to changes notified by the concerned department.

**The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1

***Due**

date	Purpose	Period	Description
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return.			
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Overview of the GST Returns Filing Structure

Regular taxpayers

The GST returns in forms GSTR-1 and GSTR-3B are to be filed by businesses and professionals registered under GST every month if their annual aggregate turnover during the financial year exceeds Rs.5 crore (Was Rs.1.5 crore up to December 2020). On the other hand, the rest of the taxpayers had an option to choose a quarterly GSTR-1 filing while continuing to file GSTR-3B monthly, until December 2020.

From the quarter of 1st January 2021, the taxpayers having annual turnover up to Rs.5 crore may opt for the QRMP scheme, under which they can file both GSTR-1 and GSTR-3B once in a quarter while continuing to make a monthly estimated payment of taxes. An Invoice Furnishing Facility (IFF) has also been made available for quarterly filers of GSTR-1 to upload documents of their B2B outward supplies. In between, auto-drafted returns such as GSTR-2A and GSTR-2B will help taxpayers to claim their eligible input tax credit in their GSTR-3B.

Composition taxable persons

A person registered under the composition scheme must pay tax once in a quarter in form CMP-08 giving basic details while he must file a new version of GSTR-4 every year by 30th April for FY 2019-20 onwards. Till FY 2018-19, a taxpayer registered under the composition scheme had to file a quarterly return in form GSTR-4 and an annual return in form GSTR-9A.

Returns for specific transactions/persons

Special transactions under GST have been defined with specific GST returns such as GSTR-5, GSTR-5A, GSTR-6, GSTR-7 and GSTR-8. For more information about GST returns, read our article on 'GST Returns'.

Latest News on GST Returns Due Date Extensions

The following section provides updates on the latest news and notifications for due date extensions on various GST returns and forms:

Update as on 26th May 2022

As per the CGST Notification no. 7/2022 dated 26th May 2022, the late fee has been waived for the delay in filing GSTR-4 for FY 2021-22 between 1st May and 30th June 2022.

Update as on 29th Dec 2021

The due date to file GSTR-9 & self-certified GSTR-9C for the FY 2020-21 has been extended up to 28th February 2022, through Central Tax notification number 40/2021 dated 29th December 2021.

Update as on 24th Sept 2021

With effect from 1st October 2021, the frequency of filing the ITC-04 form has been revised through the Central Tax notification number 35/2021 dated 24th September 2021, as follows-

(1) Those with AATO more than Rs.5 crore – Half-yearly from April-September- due on 25th October and October-March due on 25th April.

(2) Those with AATO up to Rs.5 crore – Yearly from FY 2021-22 due on 25th April.

Update as on 1st May 2021

1. The following are the due date extensions and interest/late fee waiver for some GST returns and forms:

- The interest and late fee charged for late filing of GSTR-3B have been relaxed as follows: Turnover is more than Rs.5 crore in the preceding financial year and GSTR-3B is filed on a monthly basis, interest and late fee are relaxed/waived off for April and May 2021 (Due date: 20th May or 20th June) as follows. Interest reduced to 9% for filing on or before 5th May (4th June), but charged at 18% thereafter. No late fee up to 5th May (4th June)
- Turnover is up to Rs.5 crore in the preceding financial year and GSTR-3B is filed on a monthly basis, interest and late fee are relaxed/waived off for April and May 2021 (Due date: 20th May or 20th June) as follows. No interest for filing on or before 5th May (4th June), interest reduced to 9% for filing between 6th May (5th June) and 20th May (19th June), but charged at 18% thereafter. No late fee up to 20th May (19th June)
- Turnover is up to Rs.5 crore in the preceding financial year and GSTR-3B is filed on a quarterly basis, interest and late fee are relaxed/waived off for Jan-Mar 2021 (Due date: 22nd/24th April) as follows. No interest for filing on or before 7th May (9th

May), interest reduced to 9% between 8th May (10th May) and 21st May (23rd May), but charged at 18% thereafter. No late fee up to 21st May (23rd May)

2. The due date to file GSTR-1 for April 2021 is extended from 11th May 2021 to 26th May 2021. On the other hand, The time limit to furnish B2B supplies on the IFF (optional facility), for April 2021 has been extended from 13th May to 28th May 2021.
3. The time limit to file ITC-03 by newly opted composition taxable persons for FY 2021-22 is extended up to 31st May 2021.
4. Regarding composition taxable persons, the due date to file GSTR-4 for FY 2020-21 was extended from 30th April 2021 to 31st May 2021. Also, form CMP-08 that was due by 18th April 2021 for January-March 2021 has been given a relaxation in the interest charges. No interest for filing on or before 8th May, interest reduced to 9% between 9th May and 23rd May, but charged at 18% thereafter.
5. The due date to furnish GSTR-6, 7 and 8 for April 2021 has been extended up to 31st May 2021.
6. The due dates to furnish GSTR-5 and 5A for March 2021 and April 2021 have been extended up to 31st May 2021.
7. ITC-04 for the quarter January-March 2021 is extended from 25th April 2021 up to 31st May 2021.

GST Returns Due Dates till Sept 2022

The due dates for filing GST returns can be extended by issuing orders or notifications. Here, we have got for you the list of upcoming GST returns due dates you must not miss!

Here's the Return Wise GST Calendar

GSTR-1

Quarterly Filing

(Annual turnover up to Rs.5 crore can opt for quarterly filing**)

<u>Quarter</u>	<u>Due date</u>
Apr-Jun 2022	13th Jul 2022
July-Sept 2022	13th Oct 2022

****Such taxpayers can also make use of IFF to upload B2B invoices or documents every month, if they opt into the QRMP scheme, If not, then they must file returns on a monthly basis.**

Monthly Filing

(Annual turnover of more than Rs.5 crore must file monthly or not opted into the QRMP scheme, wherever eligible)

<u>Month</u>	<u>Due Date</u>
April 2022	11th May 2022
May 2022	11th June 2022
June 2022	11th July 2022
July 2022	11th August 2022
August 2022	11th September 2022
September 2022	11th October 2022

GSTR-2 and GSTR-3

The filing of these forms is currently suspended.

GSTR-3B

GSTR-3B is a summary return to be filed by all taxpayers except those registered under the composition scheme, every month. However, from 1st January 2021, there is also a quarterly filing option provided to taxpayers with an annual aggregate turnover of up to Rs.5 crore, opting for the QRMP scheme.

From April 2022 to September 2022

Aggregate turnover exceeding Rs.5 crore in the previous financial year

<u>Month</u>	<u>Due Date</u>
April 2022	20th May 2022
May 2022	20th June 2022

June 2022	20th July 2022
July 2022	20th August 2022
August 2022	20th September 2022
September 2022	20th October 2022

Aggregate turnover up to Rs.5 crore in the previous financial year

(1) Not opting for the QRMP scheme

Month	Due Date
April 2022	20th May 20212
May 2022	20th June 2022
June 2022	20th July 2022
July 2022	20th August 2022
August 2022	20th September 2022
September 2022	20th October 2022

(2) Opting for the QRMP scheme

Quarter	Due date
Apr-Jun 2022	For category X states/UT: 22nd Jul 2022 For category Y states/UT: 24th Jul 2022
Jul-Sept 2022	For category X states/UT: 22nd Oct 2022 For category Y states/UT: 24th Oct 2022

CMP-08

Period (Quarterly)	Due date
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Apr-Jun 2022	18th July 2022
Jul-Sept 2021	18th October 2022

GSTR-4

The due date to file the GSTR-4 return for FY 2021-22 is 30th April 2022. As per the CGST Notification 7/2022 issued on 26th May 2022, a late fee waiver has been granted for the delay in GSTR-4 filing for FY 2021-22 between 1st May 2022 and 30th June 2022.

The due date to file the GSTR-4 return for FY 2020-21 is notified as 31st July 2021.

The due date to file GSTR-4 return for the FY 2019-20 was further extended to 31st October 2020 from 31st August 2020.

^The due date to file GSTR-4 for FY 2020-21 was extended from 31st May 2021 to 31st July 2021 via CGST notification 25/2021 dated 1st June 2021.

GSTR-5

Summary of outward taxable supplies and tax payable by the non-resident taxable persons:

Period (Monthly)	Due Date
April 2022	20th May 2022
May 2022	20th June 2022
June 2022	20th July 2022
July 2022	20th August 2022
August 2022	20th September 2022
September 2022	20th October 2022

GSTR-5A

Summary of outward taxable supplies and tax payable by Online Information and Database Access or Retrieval Services (OIDAR) provider:

Period (Monthly)	Due Date
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April 2022	20th May 2022
May 2022	20th June 2022
June 2022	20th July 2022
July 2022	20th August 2022
August 2022	20th September 2022
September 2022	20th October 2022

GSTR-6

Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributor (ISD):

Period (Monthly)	Due Date
April 2022	13th May 2022
May 2022	13th June 2022
June 2022	13th July 2022
July 2022	13th August 2022
August 2022	13th September 2022
September 2022	13th October 2022

GSTR-7

Summary of Tax Deducted at Source (TDS) and deposited under GST laws:

Period (Monthly)	Due Date
April 2022	10th May 2022
May 2022	10th June 2022

June 2022	10th July 2022
July 2022	10th August 2022
August 2022	10th September 2022
September 2022	10th October 2022

GSTR-8

Summary of Tax Collected at Source (TCS) by e-commerce operators under GST laws:

Period (Monthly)	Due Date
April 2022	10th May 2022
May 2021	10th June 2022
June 2021	10th July 2022
July 2021	10th August 2022
August 2022	10th September 2022
September 2022	10th October 2022

GSTR-9 and self-certified GSTR-9C

The GSTR-9 annual returns and GSTR-9C self-certified reconciliation statement for FY 2021-22 are due on 31st December 2022.

GST Dates of Few Popular Forms

ITC-04

Form to be filed by a manufacturer to report the summary of goods sent to or received from a job worker.

Period	Due Date
Apr'22-Sept'22 (Half-yearly)	25th Oct 2022

Oct'22-Mar'23 (Half-yearly)	25th April 2023
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CMP-02

It is a form to opt into the composition scheme under section 10 of the CGST Act and the CGST (Rate) notification no. 2/2019 dated 7th March 2019. It must be filed at the beginning of every financial year by the 31st of March.

The due date to file CMP-02 for FY 2022-23 is 31st March 2023.

ITC-03

A form for ITC reversal pertaining to previous years, in the case where a person freshly opts for the composition scheme for a financial year. Alternatively, it is used when the item being sold on which ITC was availed becomes exempt even before utilising the ITC. It must be filed within 60 days from the date of filing CMP-02 in the former case.

The due date to file ITC-03 for FY 2022-23 is 31st May 2022.

CMP-03

A taxpayer has to intimate the government about the stock held by them on the day of opting into the composition scheme for the first time. It must be filed within 90 days from the day of filing CMP-02.

TRAN-01

All pre-GST registered persons can transfer the pre-GST input tax credits under the central excise and service tax laws into the GST regime by filing Form TRAN-01.

A further time limit till 31st August 2020 was granted to those who could not submit details of the pre-GST tax credits for transfer before earlier deadlines due to technical issues on the GST portal.

TRAN-02

It refers to the transitional/pre-GST input tax credit under GST, that needs to be filed after filing TRAN-01. It covers taxpayers who do not possess invoices/documents pertaining to the tax credit claimed from the pre-GST regime, on the closing stock as of 30th June 2017.

The due date to file TRAN-02 is within one month from the date of filing TRAN-01[^].

[^]Stands extended to 30th September 2020 vide CGST notification no. 55/2020 dated 27th June 2020 for taxpayers who faced technical difficulties on the GST portal, as notified via CGST Notification no. 02/2020-CT dt. 1st January 2020 and CGST order no. 01/2020 7th February 2020.

RFD-11 (LUT)

Letter of Undertaking in form RFD-11 must be filed to make exports without payment of IGST by the GST registered exporters for every financial year. It must be filed at the beginning of every financial year by the 31st of March and the reference number must be quoted in the export document each time a transaction is effected.

The due date to file RFD-11 (LUT) for FY 2022-23 is 31st March 2023.

GST Due Date Extensions notified During COVID-19 pandemic

Update as on 28th February 2021

The due date to file GSTR-9 & GSTR-9C for the FY 2019-20 has been further extended up to 31st March 2021.

Update as on 30th December 2020

The due date of GSTR-9 & GSTR-9C for FY 2019-20 has been extended up to 28th February 2021.

Update as on 10th November 2020

(1) The due date to file ITC-04 for the period July-September 2020 is extended till 30th November 2020.

(2) The due date for GSTR-1 for the periods October 2020 to March 2021 have been notified as follows:

Quarterly return filers:

1. October 2020 to December 2020: 13th January 2021
2. January 2021 to March 2021: 13th April 2021

Monthly return filer:

Month	Due Date
October 2020	11th November 2020
November 2020	11th December 2020
December 2020	11th January 2021
January 2021	11th February 2021

February 2020	11th March 2021
March 2020	11th April 2021

(3) The due dates for paying GST and filing GSTR-3B have been notified for the months October 2020 till March 2021 as follows:

Annual Turnover in Previous Financial Year	GST Registration in States and Union Territories	New Due Dates
More than or equal to Rs 5 crore	All	20th of the succeeding month
Less than Rs 5 crore	Chhattisgarh, Madhya Pradesh, Gujarat, Dadra and Nagar Haveli and Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh	22nd of the succeeding month*
	Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha	24th of the succeeding month*

*Those opting for the QRMP scheme must file by 22nd or 24th of the month succeeding the quarter. Further, tax payments shall be done every month in PMT-06 by 25th of next month for the first two months of the quarter.

13th July 2020

The due date for filing GSTR-4 for FY 2019-20 is extended up to 31st August 2020.

30th June 2020

The CBIC has reduced the maximum cap on late fees to Rs 500 per return for the late filing of GSTR-3B returns for the period February 2020 to July 2020. With this update, GSTR-3B deadline chart looks as follows:

Annual Turnover in the Previous FY	Period	Due date	Last date without late fee or interest, as applicable
More than Rs.5 crore	Feb 2020	20th Mar 2020	24th Jun 2020*
	Mar 2020	20th Apr 2020	
	Apr 2020	20th May 2020	
	May 2020	27th Jun 2020^^	27th Jun 2020@
	Jun 2020	20th Jul 2020	20th Jul 2020@
	Jul 2020	20th Aug 2020	20th Aug 2020@
	Aug 2020	20th Sept 2020	20th Sept 2020
Up to Rs. 5 crore in category A# States/UTs	Feb 2020	22nd Mar 2020	30th Jun 2020^
	Mar 2020	22nd Apr 2020	3rd Jul 2020^
	Apr 2020	22nd May 2020	6th Jul 2020^
	May 2020	12th Jul 2020	12th Sept 2020^
	Jun 2020	22nd Jul 2020	23rd Sept 2020^
	Jul 2020	22nd Aug 2020	27th Sept 2020^
	Aug 2020	1st Oct 2020**	1st Oct 2020

Annual Turnover in the Previous FY	Period	Due date	Last date without late fee or interest, as applicable
Up to Rs. 5 crore in category B## States/UTs	Feb 2020	24th Mar 2020	30th Jun 2020^
	Mar 2020	24th Apr 2020	5th July 2020^
	Apr 2020	24th May 2020	9th July 2020^
	May 2020	14th Jul 2020	15th Sept 2020^
	Jun 2020	24th Jul 2020	25th Sept 2020^
	Jul 2020	24th Aug 2020	29th Sept 2020^
	Aug 2020	3rd Oct 2020**	3rd Oct 2020

#Category A: 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 and Lakshadweep.

##Category B: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

*No interest charged if GST dues are paid before 4th Apr, 5th May and 4th Jun for Feb, Mar & Apr respectively. But, interest applies from the 16th day at a reduced rate of 9% p.a. up to the date of actual payment, if paid before 24th Jun 2020.

If not, then interest is charged in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 24th Jun 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing subject to a maximum of Rs 500 per return (No late fee for Nil GSTR-3B), if filed after 24th June 2020 but before 30th Sept 2020.

@If filed afterwards but before 30th September 2020, the maximum late fee of Rs 500 per return shall be charged vide CGST notification number 57/2020 dated 30th June 2020.

^^The due date was extended via CGST notification no. 36/2020 dated 3rd Apr 2020.

^Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing, subject to a maximum late fee of Rs 500 per return (No late fee for Nil GSTR-3B), if filed before 30th Sept 2020.

**The due date was extended via CGST notification no. 54/2020 dated 24th Jun 2020.

Update as on 27th June 2020

The deadline to file GSTR-5 and GSTR-5A has been extended to 31st August 2020 for the months from February 2020 to July 2020. Similarly, the deadline to file GSTR-6, 7 and 8 has been extended to 31st August 2020 for the months from March 2020 to July 2020.

ITC-04 for January-March 2020 and April-June 2020 can be filed on or before 31st August 2020 to avoid late fee. RFD-11 (LUT) for FY 2020-21 and TRAN-01 by only those who faced technical glitch on the GST portal can also be filed on or before 31st August 2020.

24th June 2020

The CBIC has waived/reduced late fees for the late filing of GSTR-3B returns for the period July 2017 to January 2020, as follows-

- a) If GST liability is Nil, and the GSTR-3B return is filed between 1st July, 2020 and 30th September, 2020, then the amount of late fees stands waived.
- b) If the GST liability is not Nil, and the GSTR-3B return is filed between 1st July, 2020 and 30th September, 2020, then the amount of late fees stand waived in excess of Rs.250* under the CGST Act.

*Rs.500 will be the total amount payable, Rs.250 under CGST and Rs.250 under SGST.

5th May 2020

1. The due date for filing GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) for FY 2018-19 is extended to 30th September 2020.
2. The extended due dates for filing GSTR-3B for the taxpayers registered in the UT of Jammu and Kashmir and the UT of Ladakh is as follows:

State/UT	Month	Due Date
UT of Jammu and Kashmir	November 2019-February 2020	24th March 2020
UT of Ladakh	November 2019-December 2019	24th March 2020
UT of Ladakh	January 2020-March 2020	20th May 2020

3rd April 2020

1. The due date for filing GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) for FY 2018-19 is extended to 30th June 2020.
2. For businesses with an annual turnover of less than Rs 5 crore, filing of GSTR-9C for FY 2018-19 is waived off.
3. The new GST return system will be implemented from October 2020. The present return filing system (GSTR-1, 2A and 3B) will continue until September 2020.
4. The GSTR-1 for 2019-20 is waived off for certain taxpayers who could not opt for the special composition scheme (notification No. 2/2019-Central Tax (Rate) dated 7th March 2019) by filing Form CMP-02.
5. The due date of Form GSTR-3B for July 2019 to January 2020 is extended till 24th March 2020 for taxpayers with a principal place of business in the Union Territory of Ladakh. Also, a similar extension is recommended for Form GSTR-1 and Form GSTR-7.

23rd March 2020

1. GSTR-1 and GSTR-3B have been notified for the months April 2020 till September 2020.

3rd February 2020

The filing of return in GSTR-3B for the return periods January 2020, February 2020 and March 2020 is now notified in a staggered manner only for those with last year's annual turnover up to Rs 5 crore, as follows:

- **22nd of the next month:** 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.
- **24th of the next month:** 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 New Delhi.

The due date remains the same for the rest of the taxpayers.

3rd February 2020

The due date for furnishing of annual return/reconciliation statement in Form GSTR-9/Form GSTR-9C for FY 2017-18 is further extended. The filing is now staggered to 5th February and 7th February 2020, based on the state or Union Territory in which the taxpayer is registered as follows:

- **5th February 2020:** Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu and Uttarakhand.
- **7th February 2020:** Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, Uttar Pradesh and other territories.

GST Returns Due Date Extensions for the Past Years

28th June 2019

Important CBIC notifications have been announced:

1. Due dates for GSTR-1(Monthly & Quarterly), GSTR-3B for the period July 2019 to September 2019 have been notified. The deadline to file ITC-04 for months from July 2017 to June 2019 has been extended and more time limit is given to service providers desirous of opting into composition scheme under Notification 2/2019 CT Rate dated 7th March 2019.
2. The new format of GSTR-4 to be filed on an annual basis has been notified. (applies from FY 2019-2020 onwards)

21st June 2019

35th GST Council Meeting was held on 21st June 2019 and chaired by FM Nirmala Sitharaman.

1. GST Annual Return due date extended till from 30th June to 31st August 2019 for FY 2017-18
2. E-invoicing to apply to start from January 2020

28th Mar 2019

The due date for ITC-04 of July 2017-March 2019 is now extended to 30th June 2019.

24th February 2019

The 33rd GST council meet was held on 24th February 2019.

The due date to file GSTR-3B for the month of January 2019 has been extended up to 22nd February 2019*

*subject to notification being issued by CBIC. For the State of Jammu & Kashmir, due date is 28th February 2019.

22nd December 2018

31st GST Council announced an extension to:

1. The due date for filing ITC-04 earlier due on 31st December 2018 to 31st March 2019 for months from July 2017 to December 2018,
2. The due date for filing GSTR-8 by TCS Collectors for months October 2018 to December 2018 earlier up to 31st January 2019.
3. Due date of GSTR-9, GSTR-9A and GSTR-9C from 31st March earlier to 30th June 2019.

8th December 2018

1. CBIC extends due date for filing GSTR-9, GSTR-9A and GSTR-9C from 31st December 2018 till 31st March 2019 for FY 2017-18.
2. Next 31st GST Council meeting to be held on 22nd December 2018 at Delhi.

28th November 2018

Due dates for filing GSTR-1, GSTR-3B and erstwhile quarterly GSTR-4 have been extended in those places which were affected by cyclones Titli and Gaza as follows:

Sl. no.	Return/Form	Extended due date	Taxpayers eligible for extension

1	Form GSTR-3B for September 2018 and October 2018	30th November 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
2	Form GSTR-3B for October 2018	20th December 2018	Taxpayers whose principal place of business is in 11 districts of Tamil Nadu*
3	Form GSTR-1 for September 2018 and October 2018	30th November 2018	Taxpayers having aggregate turnover more than Rs.1.5 crore and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
4	Form GSTR-1 for October 2018	20th December 2018	Taxpayers having aggregate turnover more than Rs. 1.5 crore and whose principal place of business is in the 11 districts of Tamil Nadu*
5	Form GSTR-1 for the quarter July 2018 to September 2018	30th November 2018	Taxpayers having aggregate turnover of up to Rs. 1.5 crore and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
6	Form GSTR-4 for the quarter July 2018 to September 2018	30th November 2018	Taxpayers registered under Composition scheme, whose principal place of business is in the district of Srikakulam in Andhra Pradesh
7	Form GSTR-7 for the month of October 2018	31st January 2019	All taxpayers

*Cuddalore, Thiruvavur, Pudukottai, Dindigul, Nagapattinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram.

26th October 2018

1. Due date of GST ITC-04 for the period of July 2017 to September 2018 extended till 31st December 2018.
2. Taxpayers whose registration has been cancelled by the proper officer on or before 30th September 2018, shall be required to furnish the final return in Form GSTR-10 till 31st September 2018.

21st October 2018

Due date to reconcile and file the amended GST data for FY 2017-18 in GSTR-3b for September 2018 & claim accurate ITC now extended to 25 October 2018.

28th September 2018

30th GST Council Meet held on 28th September 2018 (Friday) through video conferencing.

10th September 2018

1. **Extension of Due date for GSTR-3B only for newly migrated taxpayers** for months July 2017 to Nov 2018 till 31st December 2018. The due dates remain unchanged for the rest of the taxpayers.
2. **Extension of Due date for GSTR-1** in case of taxpayers with turnover above Rs 1.5 crores in previous FY or Current FY.
 - a. Regular taxpayers : for months from July 2017 to September 2018 extended till the 31st October 2018.
 - b. Newly migrated taxpayers : for months from July 2017 to November 2018 extended till the 31st December 2018.
1. **Extension of Due date for GSTR-1** in case of taxpayers with turnover upto Rs 1.5 crores in previous FY or Current FY.
 - a. Regular taxpayers :

Quarter	New Due date
July – September 2017	31st October 2018
October – December 2017	31st October 2018
January – March 2018	31st October 2018

April – June 2018	31st October 2018
July – September 2018	31st October 2018
October – December 2018	31st January 2019
January – March 2019	30th April 2019

b. Newly migrated taxpayers: For all quarters from July 2017 to September 2018 extended till 31st December 2018.*

* The recently held 31st GST Council meeting affirms that there is a further due date extension for those filing GST returns.

c. For flood-affected regions of Kodagu, Mahe and Kerala: Above table of dates remain the same except for quarter July 2018 to September 2018 extended till 15th November 2018.

1. **Due date of TRAN-1 and TRAN-2 is extended for certain taxpayers who could not complete filing due to a tech glitch,** to 31st March 2019 and 30th April 2019 respectively.

4th May 2018

At the 27th GST council meeting held on 4th May 2018, a decision was taken for continuing GSTR-1 and GSTR3B filing for another six months until the new system of GST Returns comes into effect.

23rd March 2018

Certain notifications were made on 23rd March 2018 to give effect to decisions made in 26th meeting of GST council.

26th GST Council Meet was held at New Delhi on 10th March 2018, the following were highlights:

- No concrete decision was taken to introduce any changes on GST returns filing. Also, it was clarified that the existing system of return filing will continue. GSTR 3B to continue as notified by CBEC on 23rd March 2018.
- RCM provisions to be deferred till 30th Sept 2018(notified)

10th November 2017

As per 23rd GST Council Meet, following relief measures in GSTR compliance was announced:

- All businesses to file **GSTR-1** and **GSTR-3B** till Sept 2018.
- **GSTR-2 and GSTR-3** filing are suspended.
- Turnover under Rs 1.5 Cr can also opt to file **quarterly** GSTR-1
- Turnover above Rs 1.5 Cr have to file **monthly** GSTR-1
- All businesses to file **GSTR-3B** by 20th of next month till Sept 2018.

Having known the dates now, make sure to mark this on your calendar!

In case you missed the filing date of GST, ensure you make payment of tax along with the applicable late fees.

Related Articles