

Revised Due Dates for GSTR 3B- 24th June, 2020 Watch the video

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Sl. No.	Category of Taxpayer	Month	Interest NIL upto	Interest @ 9% for the period	Late fees waived if return filed before	Maximum Late fees Rs 500 if return filed before
1	Turnover During FY 2019-20 > Rs. 5 Crores	Feb-20	4th April, 2020	4th April, 2020 to 24th June, 2020	24 th June, 2020	NA
		Mar-20	5th May, 2020	5th May 2020 to 24th June, 2020	24 th June, 2020	NA
		Apr-20	4th June, 2020	4th June 2020 to 24 th June, 2020	24 th June 2020	NA
2	Turnover During FY 2019-20 < Rs. 5 Crores (Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep)	Feb-20	30th June, 2020	30th June, 2020 to 30th September, 2020	30th June, 2020	30th September 2020
		Mar-20	3rd July, 2020	3rd, July 2020 to 30th September, 2020	3rd July, 2020	30th September 2020
		Apr-20	6th July, 2020	6th July, 2020 to 30th September, 2020	6th July, 2020	30th September 2020
		May-20	12th September, 2020	12th September, 2020 to 30th September, 2020	12th September, 2020	30th September 2020
		Jun-20	23rd September, 2020	23th September, 2020 to 30th September, 2020	23rd September, 2020	30th September 2020
		Jul-20	27th September, 2020	27th September, 2020 to 30th September, 2020	27th September, 2020	30th September 2020
3	Turnover During FY 2019-20 < Rs. 5 Crores (Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh and Delhi)	Feb-20	30th June, 2020	30th June, 2020 to 30th September, 2020	30th June, 2020	30th September 2020
		Mar-20	5th July, 2020	5th July, 2020 to 30th September, 2020	5th July, 2020	30th September 2020
		Apr-20	9th July, 2020	9th July, 2020 to 30th September, 2020	9th July, 2020	30th September 2020
		May-20	15th September, 2020	15th September, 2020 to 30th September, 2020	15th September, 2020	30th September 2020
		Jun-20	25th September, 2020	25th September, 2020 to 30th September, 2020	25th September, 2020	30th September 2020
		Jul-20	29th September, 2020	29th September, 2020 to 30th September, 2020	29th September, 2020	30th September 2020

Notes

1. Due date for filing of GSTR 3B of August 2020 has been extended for taxpayers having T.O. < 5 crores as follows:

- A. Taxpayers covered under sl. no. 2 above- 1st Oct, 2020
- B. Taxpayers covered under sl. no. 3 above- 3rd Oct, 2020

2. Late fees shall be capped to a maximum of Rs. 500 per return if GSTR 3B for July 2017 to January 2020 is filed on or before 30th September, 2020

3. Late fees shall be waived for NIL returns if GSTR 3B for July 2017 to January 2020 is filed on or before 30th September, 2020

4. Late fees for filing GSTR 1 shall be waived if the same is filed within the time limit specified as under

GSTR-1 for the period	Time limit
Mar-20	10th July, 2020
Apr-20	24th July, 2020
May-20	28th July, 2020
Jun-20	05th August, 2020
Jan-20 to March 20	17th July, 2020
Apr-20 to June-20	03rd August, 2020