

2020

GST - Extended Due Dates & Other reliefs

Various Notifications issued on 03.04.2020
Article Number:JS15/April/2020 dated 09.04.2020



Summary of Notifications issued on 03.04.2020 relating to COVID-19 reliefs:

Subject Matter	Significant Points						
Extensions for Composition taxpayer	Situation		Original Due Date		Extended Due Date		
	Opting for composition Scheme for F.Y. 2020-21		31.03.2020		30.06.2020		
	Furnishing Statement in ITC – 03		30.05.2020		31.07.2020		
	Making payment in CMP-08 for Quarter ending 31.03.2020		18.04.2020		07.07.2020		
	Furnishing Return in GSTR-4 for FY 2019-20		18.04.2020		15.07.2020		
Availing 110% of ITC of GSTR-2A [Rule 36(4)]	<ul style="list-style-type: none"> ○ Condition of availing 110% of ITC available in GSTR-2A shall not apply in FORM GSTR-3B of February to August, 2020 ○ But the said condition shall apply cumulatively for February to September, 2020 in FORM GSTR-3B of September, 2020 with cumulative adjustment 						
Due date of GSTR-3B of February to May, 2020	T/o in preceding FY	Period covered	Original Due date	Extended Due date	Interest	Late fee/ Penalty	
	Upto 1.5 Cr	Feb, 2020	22.03.2020	30.06.2020	NIL	NIL	
		Mar, 2020	22.04.2020	03.07.2020			
		Apr, 2020	22.05.2020	06.07.2020			
		May, 2020	22.06.2020	12.07.2020			
	Exceeds 1.5 Cr. Upto 5 Cr.	Feb & Mar, 2020	22.03.2020	29.06.2020	NIL	NIL	
			22.04.2020	29.06.2020			
		Apr, 2020	22.05.2020	30.06.2020			
		May, 2020	22.06.2020	12.07.2020			
	Exceeds 5 Cr.	Feb, Mar & Apr, 2020	20.03.2020	24.06.2020	Reduced Int. as discussed below*	NIL	
			20.04.2020				
			20.05.2020				
		May, 2020	20.06.2020	27.06.2020	NIL		
	*Interest calculation:						
	GSTR-3B file within			Rate of Interest			
First 15 days from original due date	Feb	From 21.03.20 to 04.04.20		NIL			
	March	From 21.04.20 to 05.05.20					
	April	From 21.05.20 to 04.06.20					
After 15 days but till 24.06.2020	Feb	From 05.04.20 to 24.06.20		NIL interest for 15 days + 9% p.a. for balance days till date of filing			
	March	From 06.05.20 to 24.06.20					
	April	From 05.06.20 to 24.06.20					
After 24.06.2020				18% p.a. for all days starting from original due date till actual date of filing [i.e. no benefit of reduced interest]			

Due date of GSTR-1 of March to May, 2020	Period Covered		Due Date	Extended Due Date
	Monthly filers	March 2020	11.04.2020	30.06.2020
		April 2020	11.05.2020	30.06.2020
		May 2020	11.06.2020	30.06.2020
Quarterly filers	Jan – March 2020	30.04.2020	30.06.2020	
Extension in validity of E-way bill	Particulars	Validity of E-way Bill expires during	Validity Extended till	
	E-Way Bill generated under Rule 138 of CGST Rules 2017	20.03.2020 to 15.04.2020	30.04.2020	
Other Extensions / reliefs	Issue of	Original Due Date	Extended Due Date	
	<ul style="list-style-type: none"> ○ Notice ○ Notification ○ Approval Order ○ Sanction Order ○ Filling of Appeal ○ Furnishing of Return ○ Statements ○ Applications ○ Reports or any other documents 	Ranging from 20.03.2020 to 29.06.2020	30.06.2020	