

43rd Gst Council Meeting on 28.05.2021

GIST OF DUE DATES OF GST COMPLIANCES

For Turnover AATO upto Rs. 5 crores but filing monthly 3Bs

Tax period	Original Due Date	Upto Next 15 days	Upto Next 45 days	After 60 days of original due date
March 2021 QRMP Jan- Mar 2021	20.04.2021	05.05.2021	19.06.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax period	Original Due Date	Upto Next 15 days	Upto Next 30 days	After 45 days of original due date
April 2021	20.05.2021	04.06.2021	04.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax period	Original Due Date	Upto Next 15 days	Upto Next 15 days	After 30 days of original due date
May 2021	20.06.2021	05.07.2021	20.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

For Turnover AATO above 5 crores

Tax period	Original Due Date	Upto Next 15 days	After 15 days
March 2021	20.04.2021	05.05.2021	20.05.2021
Interest	Nil	9%	18%
Late Fees	Nil	Nil	As applicable

Tax period	Original Due Date	Upto Next 15 days	After 15 days
April 2021	20.05.2021	04.06.2021	19.06.2021
Interest	Nil	9%	18%
Late Fees	Nil	Nil	As applicable

Tax period	Original Due Date	Upto Next 15 days	After 15 days
May 2021	20.06.2021	05.07.2021	20.07.2021
Interest	Nil	9%	18%
Late Fees	Nil	Nil	As applicable

Due Dates for Payment of Tax PMT 06 by QRMP dealers

Category 1 States/ UTs

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 45 days	After 60 days of original due date
March 2021	22.04.2021	07.05.2021	21.06.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 30 days	After 45 days of original due date
April 2021	25.05.2021	09.06.2021	09.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 15 days	After 30 days of original due date
May 2021	25.06.2021	10.07.2021	25.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Due Dates for Payment of Tax PMT 06 by QRMP dealers

Category 2 States/ UTs

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 45 days	After 60 days of original due date
March 2021	24.04.2021	09.05.2021	23.06.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 30 days	After 45 days of original due date
April 2021	25.05.2021	09.06.2021	09.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Tax Period	Original Due Date	Upto Next 15 days	Upto Next 15 days	After 30 days of original due date
May 2021	25.06.2021	10.07.2021	25.07.2021	--
Interest	Nil	Nil	9%	18%
Late Fees	Nil	Nil	Nil	As applicable

Due Dates for Other Gst Returns

CMP -08

Tax Period	Original Due Date	Upto Next 15 days	Next 45 days	After 60 days of original due date
Jan to March 2021	18.04.2021	03.05.2021	17.06.2021	--
Interest	Nil	Nil	9%	18%

GSTR -1

Tax Period	Original due date	Extended date
April 2021	11.05.2021	26.05.2021
May 2021	11.06.2021	26.06.2021

IFF INVOICE FURNISHING FACILITY

Tax Period	Original due date	Extended date
April 2021	13.05.2021	28.05.2021
May 2021	13.06.2021	28.06.2021

GSTR 04

Tax Period	Original due date	Extended date
2020- 2021	31.05.2021	31.07.2021

ITC 04

Tax Period	Original due date	Extended date
Jan – March 2021	31.05.2021	30.06.2021

While every care has been taken to ensure the accuracy/ authenticity of the above, the readers are advised to recheck/reconfirm the same from the original sources/ relevant departments. It is based upon relevant law and/or facts available at that point of time and prepared with due accuracy & reliability. By the use of the said information, you agree that the company is not responsible or liable in any manner for the authenticity, accuracy, completeness, errors or any kind of omissions in this piece of information for any action taken thereof. This is not any kind of advertisement or solicitation of work by a professional. The company shall in no way be responsible for any loss or damage suffered to any person on account of the same.