

Taxpayers having aggregate turnover > 5 crores in the preceding financial year

GSTR 3B

Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
February 2020	24 th June 2020	4 th April 2020	For the period between 5 th April and 24 th June*	If filed after 24 th June 2020: <ul style="list-style-type: none"> • Interest @ 18% • Late fees at normal rates will be charged from the original due dates i.e. 20th of the succeeding month.
March 2020		5 th May 2020	For the period between 6 th May and 24 th June*	
April 2020		4 th June 2020	For the period between 5 th June and 24 th June*	

*Even if it is filed between after 24th June, interest will be applicable at 9% for the period between 'due date without interest' up to 24th June 2020.

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Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees
May 2020	27 th June 2020	27 th June 2020	NA	Interest @ 18 % from 28 th June 2020. Late fees : If filed by 30 th September – a. For NIL Returns – No late fee b. For Others – Late fees capped up to Rs. 250 under CGST and Rs. 250 under SGST law. (\$)
June and July 2020	20 th of the next month	20 th of the next month	NA	Interest @ 18 % from 21 st of the next month. Late fees : If filed by 30 th September – a. For NIL Returns – No late fee b. For Others – Late fees capped up to Rs. 250 under CGST and Rs. 250 under SGST law. (\$)

(\$) After 30th September, late fees at normal rates from original due date.

Taxpayers having aggregate turnover up to 5 crores in the preceding financial year

GSTR 3B

A. Principal place of business is in the States of 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 or Lakshadweep

Tax period	Due date without late fees and interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
February 2020	30 th June 2020	For the period between 1 st July and 30 th September	If filed after 30 th September <ul style="list-style-type: none"> • Interest @ 18% • Late fees at normal rates will be charged from the original due dates i.e. 22nd of the succeeding month.
March 2020	3 rd July 2020	For the period between 4 th July and 30 th September	
April 2020	6 th July 2020	For the period between 7 th July and 30 th September	

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Tax period	Due date without late fees and interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
May 2020	12 th September 2020	For the period between 13 th and 30 th September	Interest @ 18 % from 30 th September 2020.
June 2020	23 rd September 2020	For the period between 24 th and 30 th September	Late fees : If filed by 30 th September – a. For NIL Returns – No late fee b. For Others – Late fees capped up to Rs. 250 under CGST and Rs. 250 under SGST law. (\$)
July 2020	27 th September 2020	For the period between 28 th and 30 th September	

(\$) After 30th September, late fees at normal rates from original due date.

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Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
August 2020	1 st October 2020	1 st October 2020	NA	If filed after 1 st October 2020: <ul style="list-style-type: none">• Interest @ 18 %• Late fees at normal rates will be charged from the original due dates i.e. 22nd of the succeeding month.

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B. Principal place of business is in the States of 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 Delhi

Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
February 2020	30 th June 2020	30 th June 2020	For the period between 1 st July and 30 th September	If filed after 30 th September <ul style="list-style-type: none"> • Interest @ 18% • Late fees at normal rates will be charged from the original due dates i.e. 24th of the succeeding month.
March 2020	5 th July 2020	5 th July 2020	For the period between 6 th July and 30 th September	
April 2020	9 th July 2020	9 th July 2020	For the period between 10 th July and 30 th September	

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Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
May 2020	15 th September 2020	15 th September 2020	For the period between 16 th and 30 th September	Interest @ 18 % from 30 th September 2020.
June 2020	25 th September 2020	25 th September 2020	For the period between 26 th and 30 th September	Late fees : If filed by 30 th September – a. For NIL Returns – No late fee b. For Others – Late fees capped up to Rs. 250 under CGST and Rs. 250 under SGST law. (\$)
July 2020	29 th September 2020	29 th September 2020	For the period between 29 th and 30 th September	

(\$) After 30th September, late fees at normal rates from original due date.

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Tax period	Due date without late fees	Due date without interest	Interest @ 9%	Interest @ 18% and Late fees as per Section 47
August 2020	3 rd October 2020	3 rd October 2020	NA	If filed after 3 rd October 2020: <ul style="list-style-type: none">• Interest @ 18 %• Late fees at normal rates will be charged from the original due dates i.e. 24th of the succeeding month.

Due Dates for GSTR 1

Month/ Quarter	Dates
March 2020	10 th July 2020
April 2020	24 th July 2020
May 2020	28 th July 2020
June 2020	5 th August 2020
January to March 2020	17 th July 2020
April to June 2020	3 rd August 2020

If GSTR 1 for the respective tax periods is filed beyond these dates, late fee will be applicable at normal rates from the original due dates.