

## GST Compliance Calender for the month of April,2020

| S. No. | Due Date                      | Forms       | Period       | Description   |
|--------|-------------------------------|-------------|--------------|---|
| 1.     | 31 <sup>st</sup> August 2020  | GSTR-7      | March 2020   | Return for Tax Deducted at source to be filed by Tax Deductor   |
| 2.     | 31 <sup>st</sup> August 2020  | GSTR-8      | March 2020   | E-Commerce operator registered under GST liable to TCS  |
| 3.     | 11 <sup>th</sup> April 2020*  | GSTR-1      | March 2020   | Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return   |
| 4.     | 31 <sup>st</sup> April 2020*  | GSTR-1      | Jan-Mar 2020 | Taxpayers having an aggregate turnover of up to INR 1.50 crores or opted to file quarterly return   |
| 5.     | 31 <sup>st</sup> August 2020  | GSTR-6      | March 2020   | Every Input Service Distributor (ISD)   |
| 6.     | 31 <sup>st</sup> August 2020  | GSTR-5 & 5A | March 2020   | Non-resident ODIAR services provider file Monthly GST Return  |
| 7.     | 20 <sup>th</sup> April 2020** | GSTR-3B     | March 2020   | Taxpayers having an aggregate turnover of INR 5 crore or more   |
| 8.     | 22 <sup>nd</sup> April 2020** | GSTR-3B     | March 2020   | Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of:<br><b>Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or in the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep</b>                                 |
| 9.     | 24 <sup>th</sup> April 2020** | GSTR-3B     | March 2020   | Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of:<br><b>Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi</b> |
| 10.    | 15 <sup>th</sup> July 2020    | GSTR-4      | Jan-Mar 2020 | Statement for payment of self-assessed tax i.e. Form CMP-08, to declare the details or summary by Composition dealer for tax payable for the previous quarter   |

\* In Notification No. 33/2020-Central Tax CBIC has notified that taxpayers can file GSTR-1 upto 30-06-2020 and no late fee will be charged.

\*\* In Notification No. 31/2020- Central Tax CBIC has notified that taxpayers can file GSTR-3B till the end of June 2020.

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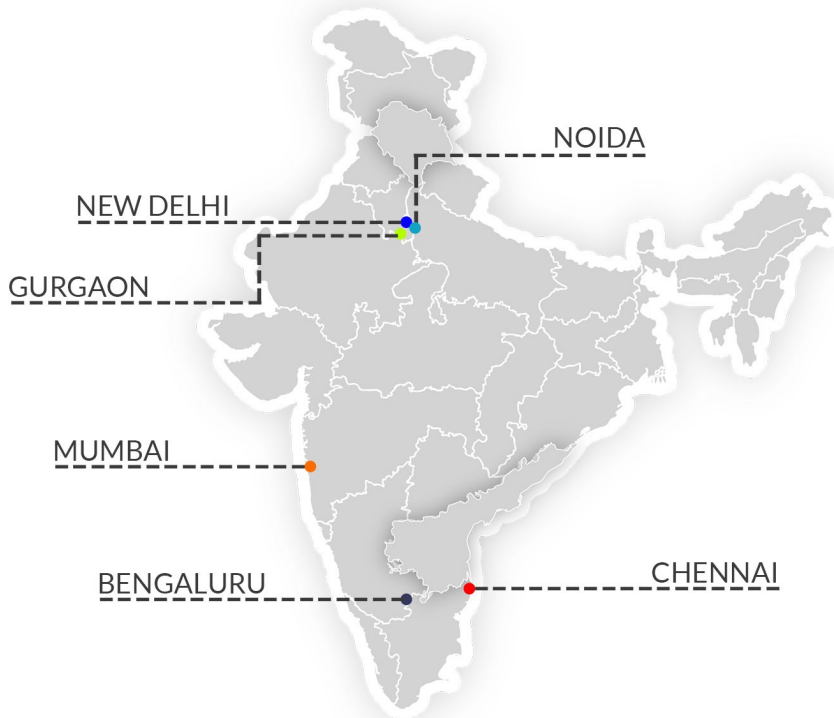
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