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

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Due Date</th>
<th>Forms</th>
<th>Period</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>31st August 2020</td>
<td>GSTR-7</td>
<td>March 2020</td>
<td>Return for Tax Deducted at source to be filed by Tax Deductor</td>
</tr>
<tr>
<td>2.</td>
<td>31st August 2020</td>
<td>GSTR-8</td>
<td>March 2020</td>
<td>E-Commerce operator registered under GST liable to TCS</td>
</tr>
<tr>
<td>3.</td>
<td>11th April 2020*</td>
<td>GSTR-1</td>
<td>March 2020</td>
<td>Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return</td>
</tr>
<tr>
<td>4.</td>
<td>31st April 2020*</td>
<td>GSTR-1</td>
<td>Jan-Mar 2020</td>
<td>Taxpayers having an aggregate turnover of up to INR 1.50 crores or opted to file quarterly return</td>
</tr>
<tr>
<td>5.</td>
<td>31st August 2020</td>
<td>GSTR-6</td>
<td>March 2020</td>
<td>Every Input Service Distributor (ISD)</td>
</tr>
<tr>
<td>6.</td>
<td>31st August 2020</td>
<td>GSTR-5 &amp; 5A</td>
<td>March 2020</td>
<td>Non-resident ODIAR services provider file Monthly GST Return</td>
</tr>
<tr>
<td>7.</td>
<td>20th April 2020**</td>
<td>GSTR-3B</td>
<td>March 2020</td>
<td>Taxpayers having an aggregate turnover of INR 5 crore or more</td>
</tr>
<tr>
<td>8.</td>
<td>22nd April 2020**</td>
<td>GSTR-3B</td>
<td>March 2020</td>
<td>Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: 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</td>
</tr>
<tr>
<td>9.</td>
<td>24th April 2020**</td>
<td>GSTR-3B</td>
<td>March 2020</td>
<td>Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state 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 in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi</td>
</tr>
<tr>
<td>10.</td>
<td>15th July 2020</td>
<td>GSTR-4</td>
<td>Jan-Mar 2020</td>
<td>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</td>
</tr>
</tbody>
</table>

* 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.
### Service | Contact Person
---|---
India entry, Business Start-ups, Merger & Acquisition and Business Restructuring | alok@ascgroup.in
Insolvency and Bankruptcy | anju@ascgroup.in
GST (Goods and Service Tax) | deepak@ascgroup.in
Custom and EXIM Policy, Income tax, International Taxation, Corporate Law and Transfer Pricing | shailendra@ascgroup.in
Legal Metrology, ETA, BIS and other registration | mayank.singhal@ascgroup.in
Japanese Desk | amit.rai@ascgroup.in
Audit and Risk Advisory | ankush.goyal@ascgroup.in
Sourcing solutions | ravi.ahuja@ascgroup.in

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**Delhi Head Office**  
73, National Park, Lajpat Nagar IV,  
New Delhi - 110024 (India)  
Phone: +91-11-41729056-57, 41601289  
www.ascgroup.in, info@ascgroup.in

**Noida Corporate Office**  
C-100, Sector-2, Noida - 201301  
Uttar Pradesh (India)  
Phone No: +91-120-4729400

**Gurgaon Office**  
605, Suncity Business Tower  
Golf Course Road, Sector-54, Gurugram - 122002, Haryana (India)  
Phone No.: +91-124-4245110/116

**Mumbai Office**  
Sagartech Plaza,  
B- Wing, Office No. 605, Andheri Kurla Road,  
Sakinaka, Andheri (East),  
Mumbai – 400 072, Maharashtra (India)  
Phone No: 022-67413369/70/71

**Bengaluru Office**  
0420, Second Floor,  
20th Main, 6th Block, Koramangala,  
Bangalore - 560095, Karnataka (India)  
Phone No.: 80-42139271

**Chennai Office**  
Level2 – 78/132,  
Dr RK Salai Mylapore  
Chennai - 600004, Tamil Nadu (India)  
Mobile No: +91-8860774980

**Singapore Office**  
11 Woodlands Close,#04-36 H,  
Woodlands 11,Singapore -737853  
Mobile No:+65-31632191  
www.ascgroup.sg,  
info@ascgroup.sg

**Canada Office**  
885 Progress Ave Toronto  
Ontario M1H 3G3 Canada  
Mobile No: +1437-774-4488  
www.ascventures.ca,  
info@ascventures.ca

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