# GST Compliance Calendar for the month of June, 2021

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Due Date</th>
<th>Forms</th>
<th>Period</th>
<th>Description</th>
</tr>
</thead>
</table>
| 1.     | 20th June 2021 | GSTR-3B | May, 2021| Taxpayers having an aggregate turnover of more than INR 5 crore  
  - **Waiver of late fee** till 05-07-2021 #  
  - **Interest:** #  
    From 21-06-2021 to 05-07-2021 at 9%.  
    From 06-07-2021 interest is payable at 18% |
| 2.     | 20th June 2021 | GSTR-3B | May, 2021| Taxpayers having an aggregate turnover of less than INR 5 crore  
  (Not opting for QRMP Scheme)  
  - **Waiver of late fee** till Thirty days from the due date #  
  - **Interest:** #  
    Till 05-07-2021: Nil  
    From 06-07-2021 to 20-07-2021: 9%  
    From 21-07-2021: 18% |
| 3.     | 26th June 2021 | GSTR-1  | May, 2021| Taxpayers having an aggregate turnover of more than INR 5 crores or opted to file monthly return |
| 4.     | 28th June 2021 | GSTR-1  | May, 2021| Taxpayers who have opted for Quarterly Return Monthly Payment ("QRMP") Scheme |
| 5.     | 29th June 2021 | GSTR-2B | May, 2021| Auto generated ITC statement |
| 6.     | 30th June 2021 | GSTR-6  | April/May, 2021 | Every Input Service Distributor (ISD) |
| 7.     | 30th June 2021 | GSTR-7  | April/May, 2021 | Return for Tax Deducted at source to be filed by Tax Deductor |
| 8.     | 30th June 2021 | GSTR-5  
  & 5A | April/May, 2021 | Non-resident taxable person and OIDAR services provider file Monthly GST Return |
| 9.     | 30th June 2021 | GSTR-8  | May, 2021 | E-Commerce operator registered under GST liable to TCS |
| 10.    | 30th June 2021 | ITC-4   | January-March, 2021 | Declaration in respect of goods dispatched to job worker or received from a job worker |
| 11.    | 31st July 2021 | GSTR-4  | FY 20-21 | Yearly return for taxpayers opted for the composition scheme |

# Waiver of late fee and interest rate has been specified in Notification No. 19/2021 – Central Tax dated 01-06-2021, Notification No. 18/2021 – Central Tax dated 01-06-2021, Notification No. 02/2021 – Integrated Tax dated 01-06-2021 and Notification No. 02/2021 – Union Territory dated 01-06-2021
GET IN TOUCH

For enquiries related to:

<table>
<thead>
<tr>
<th>Service</th>
<th>Contact Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>India entry, Business Start-ups, Merger &amp; Acquisition and Business Restructuring</td>
<td><a href="mailto:alok@ascgroup.in">alok@ascgroup.in</a></td>
</tr>
<tr>
<td>Insolvency and Bankruptcy</td>
<td><a href="mailto:anju@ascgroup.in">anju@ascgroup.in</a></td>
</tr>
<tr>
<td>GST (Goods and Service Tax)</td>
<td><a href="mailto:deepak@ascgroup.in">deepak@ascgroup.in</a></td>
</tr>
<tr>
<td>Custom and EXIM Policy, Income tax, International Taxation, Corporate Law and Transfer Pricing</td>
<td><a href="mailto:shailendra@ascgroup.in">shailendra@ascgroup.in</a></td>
</tr>
<tr>
<td>Legal Metrology, ETA, BIS and other registration</td>
<td><a href="mailto:mayank.singhal@ascgroup.in">mayank.singhal@ascgroup.in</a></td>
</tr>
<tr>
<td>Japanese Desk</td>
<td><a href="mailto:amit.sayal@ascgroup.in">amit.sayal@ascgroup.in</a></td>
</tr>
<tr>
<td>Audit and Risk Advisory</td>
<td><a href="mailto:ankush.goyal@ascgroup.in">ankush.goyal@ascgroup.in</a></td>
</tr>
<tr>
<td>Sourcing solutions</td>
<td><a href="mailto:ravi.ahuja@ascgroup.in">ravi.ahuja@ascgroup.in</a></td>
</tr>
</tbody>
</table>

**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**
MBAI SAGAR TECH PLAZA, A WING, OFFICE NO. 315-316, ANDHERI KURLA ROAD, SAKINAKA, ANDHERI (E), MUMBAI - 400037, INDIA.
022-67413369/70/7171

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

**Chennai Office**
Level 2 – 78/132,
Dr RK Salai Mylapore
Chennai - 600004, Tamil Nadu (India)
Mobile No: +91-8860774980

**Pune Office**
UNE OFFICE NO. 4, 1ST FLOOR SILVER OAK,
SN NAGAR ROAD, WADGAON SHERI,
PUNE- MH – 411014
LANDMARK: NEAR INORBIT MALL

**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

Disclaimer:
This e-bulletin is for private circulation only. Views expressed herein are of the editorial team. ASC or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of ASC. While this e-bulletin has been prepared on the basis of published/reported publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.