

## GST Compliance Calender for the month of May,2021

| S. No. | Due Date                  | Forms             | Period              | Description   |
|--------|---------------------------|-------------------|---------------------|---|
| 1.     | 10 <sup>th</sup> May 2021 | GSTR-7            | April, 2021         | Return for Tax Deducted at source to be filed by Tax Deductor   |
| 2.     | 10 <sup>th</sup> May 2021 | GSTR-8            | April, 2021         | E-Commerce operator registered under GST liable to TCS  |
| 3.     | 26 <sup>th</sup> May 2021 | GSTR-1            | April, 2021         | Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return   |
| 4.     | 13 <sup>th</sup> May 2021 | GSTR-2B           | April, 2021         | Auto generated ITC statement  |
| 5.     | 28 <sup>th</sup> May 2021 | QRMP Scheme (IFF) | April, 2021         | Taxpayers who have opted for Quarterly Return Monthly Payment ("QRMP") Scheme   |
| 6.     | 13 <sup>th</sup> May 2021 | GSTR-6            | April, 2021         | Every Input Service Distributor (ISD)   |
| 7.     | 18 <sup>th</sup> May 2021 | CMP-08            | January-March, 2021 | Quarterly challan-cum-statement to be furnished by composition dealers however, concessional interest shall be applicable from May 04, 2021 onwards.  |
| 8.     | 20 <sup>th</sup> May 2021 | GSTR-5 & 5A       | April, 2021         | Non-resident ODIAR services provider file Monthly GST Return  |
| 9.     | 20 <sup>th</sup> May 2021 | GSTR-3B           | April, 2021         | Taxpayers having an aggregate turnover of more than INR 5 crore <ul style="list-style-type: none"> <li>• <b>Waiver of late fee</b> till 04-06-2021 #</li> <li>• <b>Interest:</b> #<br/>From 21-05-2021 to 04-06-2021 at 9%.<br/>From 05-06-2021 interest is payable at 18%</li> </ul>   |
| 10.    | 20 <sup>th</sup> May 2021 | GSTR-3B           | April, 2021         | Taxpayers having an aggregate turnover of less than INR 5 crore (Not opting for QRMP Scheme) <ul style="list-style-type: none"> <li>• <b>Waiver of late fee</b> till 19-06-2021 #</li> <li>• <b>Interest:</b> #<br/>Till 04-06-2021: Nil<br/>From 05-06-2021 to 19-06-2021: 9%<br/>From 20-06-2021: 18%</li> </ul>  |
| 11.    | 22 <sup>nd</sup> May 2021 | GSTR-3B           | April, 2021         | Taxpayer having an aggregate turnover up to INR 5 crore (Opted for QRMP Scheme) and whose principal place are in the state of: <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> <ul style="list-style-type: none"> <li>• <b>Waiver of late fee</b> NA</li> <li>• <b>Interest:</b> #</li> </ul> |

|  |                           |         |                     |  |
|--|---------------------------|---------|---------------------|--|
|  |                           |         |                     | <p>Till 07-06-2021: Nil</p> <p>From 08-06-2021 to 22-06-2021: 9%</p> <p>From 23-06-2021: 18%</p>   |
| 12.  | 24 <sup>th</sup> May 2021 | GSTR-3B | April, 2021         | <p>Taxpayer having an aggregate turnover up to INR 5 crore (Opted for QRMP Scheme) and whose principal place are in the state of:</p> <p><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></p> <ul style="list-style-type: none"> <li>• <b>Waiver of late fee</b> NA</li> <li>• <b>Interest: #</b></li> </ul> <p>Till 09-06-2021: Nil</p> <p>From 10-06-2021 to 24-06-2021: 9%</p> <p>From 25-06-2021: 18%</p> |
| 13.  | 31 <sup>st</sup> May 2021 | ITC-4   | January-March, 2021 | Declaration in respect of goods dispatched to job worker or received from a job worker   |
| 14.  | 31 <sup>st</sup> May 2021 | GSTR-4  | FY 20-21            | Yearly return for taxpayers opted for the composition scheme   |
| <p># Waiver of late fee and interest rate has been specified in Notification No. 09/2021 – Central Tax dated 01-05-2021, Notification No. 08/2021 – Central Tax dated 01-05-2021, Notification No. 01/2021 – Integrated Tax dated 01-05-2021 and Notification No. 01/2021 – Union Territory dated 01-05-2021</p> |                           |         |                     |  |

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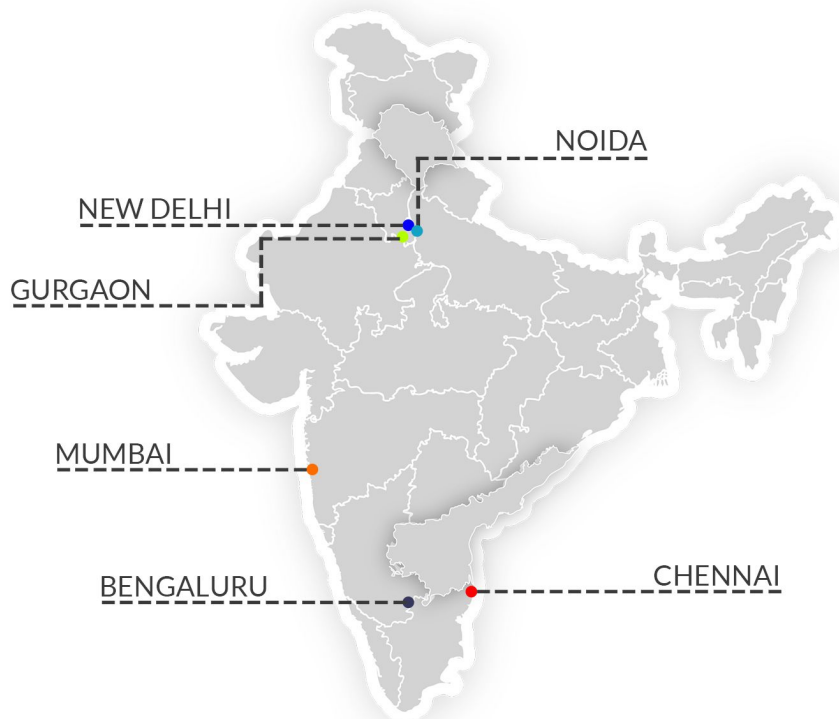
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