GST Compliance Calendar for the month of May 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>April 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>April 2020</td>
<td>E-Commerce operator registered under GST liable to TCS</td>
</tr>
<tr>
<td>3.</td>
<td>30th June 2020</td>
<td>GSTR-1</td>
<td>April 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 August 2020</td>
<td>GSTR-6</td>
<td>April 2020</td>
<td>Every Input Service Distributor (ISD)</td>
</tr>
<tr>
<td>5.</td>
<td>31st August 2020</td>
<td>GSTR-5 &amp; 5A</td>
<td>April 2020</td>
<td>Non-resident ODIAR services provider file Monthly GST Return</td>
</tr>
<tr>
<td>6.</td>
<td>6th July 2020*</td>
<td>GSTR-3B</td>
<td>April 2020</td>
<td>Taxpayers having an aggregate turnover of upto INR 1.5 crore or more</td>
</tr>
<tr>
<td>7.</td>
<td>30th June 2020*</td>
<td>GSTR-3B</td>
<td>April 2020</td>
<td>Taxpayers having an aggregate turnover of more than INR 1.5 crore but upto INR 5 crore or more</td>
</tr>
<tr>
<td>8.</td>
<td>24th June 2020*</td>
<td>GSTR-3B</td>
<td>April 2020</td>
<td>Taxpayers having an aggregate turnover of more INR 5 crore or more (Interest @ 9% if return is not filed upto 4th June 2020)</td>
</tr>
</tbody>
</table>

*The due dates have not been extended, however, relaxation has been provided from levy of interest (wherever applicable) and late fee for the given period.*
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