

# GST RETURNS DUE DATES

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## DUE DATES BASED ON LATEST ORDERS AND NOTIFICATIONS TILL 23.02.2018

### GSTR-1

**Quarterly Returns (Taxpayers with Annual Turnover upto Rs. 1.5 Crore who opt for Quarterly return filing)**

Period (Quarterly)	Due dates
July- Sept	10th January 2018
Oct- Dec	15th Feb 2018
Jan- Mar	30th April 2018

**For Taxpayers with Annual turnover of more than Rs 1.5 cr and for Taxpayers with the Annual turnover of upto Rs 1.5 cr (who opt for monthly return filing instead of Quarterly return filing)**

Period	Dates
July to Nov	10th Jan 2018
Dec	10th Feb 2018
Jan	10th Mar 2018
Feb	10th Apr 2018
March	10th May 2018

**GSTR-2 and GSTR-3 filing dates for July 2017 to March 2018 will be worked out later by a GST Committee.**

### GSTR-3B

- **GSTR-3B has been extended to March 2018**
- **All businesses to file GSTR-3B by 20th of next month till March 2018.**

### ITC -04

**ITC – 04 is to be filed by principal sending material for job work by the 25<sup>th</sup>. Day of the next month after each quarter. For example ITC – 04 for the quarter October to December 2017 is to be filed by January 25, 2018**

### GSTR – 9

**GSTR – 9 – Annual Return has to be filed by 31st December of next financial year**