

**CHANGES IN GST RETURN DUE DATES, INTEREST, LATE FEES ETC. DATED 03.04.2020**

**GSTR 3 B DUE DATES – MAY 2020**

**CBIC extends due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020 vide Notification No. 36/2020- Central Tax, dated 03.04.2020**

For taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Bihar, Sikkim, Assam, West Bengal, Jharkhand or Odisha, the return in **FORM GSTR3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14<sup>th</sup> day of July, 2020.”.

**GSTR 3B – WAIVER OF LATE FEES FOR FEBRUARY TO APRIL 2020**

Notification No. 32/2020- Central Tax, dated 03.04.2020- Notification under section 128 of CGST Act for waiver of late fee for delay in furnishing returns in **FORM GSTR-3B** for the tax periods of February, 2020 to April, 2020 provided the return in **FORM GSTR-3B** by the date as specified in the Notification.

Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.

<b>Sl. No. (1)</b>	<b>Class of registered persons (2)</b>	<b>Tax period (3)</b>	<b>Condition (4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 <sup>th</sup> day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and Math, 2020	If return in FORM GSTR-3B is furnished on or before the 29 <sup>th</sup> day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 <sup>th</sup> day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 <sup>th</sup> day of June, 2020
		Math, 2020	If return in FORM GSTR-3B is furnished on or before the 3 <sup>rd</sup> day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the e <sup>h</sup> day of July, 2020.”.

**CHANGES IN GST RETURN DUE DATES, INTEREST, LATE FEES ETC. DATED 03.04.2020**

**GSTR 3 B – INTEREST RATES**

**Notification No. 31/2020- Central Tax, dated 03.04.2020-** A lower rate of interest of NIL for first 15 days after the due date of filing return in **FORM GSTR-3B** and @ 9% thereafter is notified for those registered persons having aggregate turnover above Rs. 5 Crore and NIL rate of interest is notified for those registered persons having aggregate turnover below Rs. 5 Crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. This lower rate of interest shall be subject to condition that due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.

Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.

Sl. No. (1)	Class of registered persons (2)	Rate of interest ( <sup>3</sup> )	Tax period (4)	Condition ( <sup>5</sup> )
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March, April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020
			April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
			Math, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020
			April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020."