

## CBIC prescribes staggered due dates for filing various GST returns (1/2)

Considering the difficulties faced by the trade and industry in filing the Goods and Services Tax (GST) returns, and on recommendations of the GST Council, the Central Board of Indirect Taxes and Customs (CBIC) has prescribed new due dates for filing various GST returns as under:

GST return	Period	New due dates
GSTR-1*	April to June 2020	31 July 2020
	July to September 2020	31 October 2020
GSTR-1*	April to September 2020	11th day of next month
GSTR-3B	April to September 2020	20th day of next month or 22nd day of next month <sup>[1]</sup> or 24th day of next month <sup>[2]</sup>
GSTR-9	FY 2018-19	30 June 2020

\* taxpayers having aggregate turnover of more than INR 1.5 crore in the preceding financial year or current financial year

<sup>[1]</sup> taxpayers having an aggregate turnover of up to INR five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

<sup>[2]</sup> taxpayers having an aggregate turnover of up to INR five crore rupees in the previous financial year, whose principal place of business is in the States Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

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## CBIC prescribes staggered due dates for filing various GST returns (2/2)

GST return for taxpayers whose principal place of business is in Jammu and Kashmir

Taxpayer's location	GST return	Period	New due dates
For taxpayers whose principal place of business is in the erstwhile state of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh	GSTR-7	July 2019 to October 2019	24 March 2020
	GSTR-1	October 2019 to December 2019	
	GSTR-1*	July 2019 to October 2019	
	GSTR-3B	October 2019	
	GSTR-1	July 2019 to September 2019	
	GSTR-3B	July 2019 to September 2019	
For taxpayers whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh:	GSTR-7	November 2019 to February 2020	24 March 2020
	GSTR-1*	November 2019 to February 2020	
	GSTR-3B	Each of the month from November 2019 to February 2020	

\* taxpayers having aggregate turnover of more than INR 1.5 crore in the preceding financial year or current financial year