

REGISTRATION CORPORATE TRAINING PAYMENT COMPLIANCE
INVOICE RULES REGISTRATION CORPORATE TRAINING
STATES REFUND RETURN REGISTRATION CORPORATE TRAINING
GST ALERT LITIGATION
ADMINISTRATION COMPLIANCE LITIGATION
ADVISORY PAYMENT TAX
BUSINESS IMPACT ANALYSIS SUPPLY REGULATIONS HANDBOOKS CREDIT REGISTRATION TAX REGISTRATION

DBMK & CO

Chartered Accountants

GSTR – 1 Compliance

Monthly

MONTH	NIL LATE FEE if GSTR-1 Filed by
March, 2020	10 th July 2020
April, 2020	24 th July 2020
May, 2020	28 th July 2020
June, 2020	5 th Aug 2020

Quarterly

QUARTER	NIL LATE FEE if GSTR-1 Filed by
JAN-MAR 2020	17 th July, 2020
APR-JUNE 2020	3 rd Aug, 2020

Source : Notification No. 53/2020 Central Tax dated 24th June 2020

GSTR – 3B Compliance

Aggregate Turnover “MORE THAN” 5 Crores (in preceding FY)

MONTH	NIL LATE FEE if GSTR-3B Filed by	INTEREST		
		NIL	9%	18%
Feb, 2020	24 th June, 2020	4 th April, 2020	24 th June, 2020	After that
March, 2020	24 th June, 2020	5 th May, 2020	24 th June, 2020	After that
April, 2020	24 th June, 2020	4 th June, 2020	24 th June, 2020	After that
May, 2020	27 th June, 2020	-	-	After 27 th June, 2020
June, 2020	20 th July, 2020	-	-	After 20 th July, 2020
July, 2020	20 th Aug, 2020	-	-	After 20 th Aug, 2020
Aug, 2020	20 th Sept, 2020	-	-	After 20 th Sept, 2020

Source : Notification No. 51/2020, 52/2020 and 54/2020 – Central Tax dated 24th June 2020 and Notification No. 36/2020 dated 3rd April 2020

GSTR – 3B Compliance

Aggregate Turnover “UP TO” 5 Crores (in preceding FY)

Category I States

The principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep

Category II States

The principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

Source : Notification No. 53/2020 Central Tax dated 24th June 2020

Aggregate Turnover “UP TO” 5 Crores (in preceding FY)

Category I States

Category II States

MONTH	NIL LATE FEE if GSTR-3B Filed by	RATE OF INTEREST		
		NIL	9%	18%
Feb, 2020	30 th June, 2020	30 th June, 2020	30 th Sept, 2020	After that
March, 2020	3 rd July, 2020	3 rd July, 2020	30 th Sept, 2020	After that
April, 2020	6 th July, 2020	6 th July, 2020	30 th Sept, 2020	After that
May, 2020	12 th Sept, 2020	12 th Sept, 2020	30 th Sept, 2020	After that
June, 2020	23 rd Sept, 2020	23 rd Sept, 2020	30 th Sept, 2020	After that
July, 2020	27 th Sept, 2020	27 th Sept, 2020	30 th Sept, 2020	After that
Aug, 2020	1 st Oct, 2020	1 st Oct, 2020	30 th Sept, 2020	After that

MONTH	NIL LATE FEE if GSTR-3B Filed by	RATE OF INTEREST		
		NIL	9%	18%
Feb, 2020	30 th June, 2020	30 th June, 2020	30 th Sept, 2020	After that
March, 2020	5 th July, 2020	5 th July, 2020	30 th Sept, 2020	After that
April, 2020	9 th July, 2020	9 th July, 2020	30 th Sept, 2020	After that
May, 2020	15 th Sept, 2020	15 th Sept, 2020	30 th Sept, 2020	After that
June, 2020	25 th Sept, 2020	25 th Sept, 2020	30 th Sept, 2020	After that
July, 2020	29 th Sept, 2020	29 th Sept, 2020	30 th Sept, 2020	After that
Aug, 2020	3 rd Oct, 2020	3 rd Oct, 2020	30 th Sept, 2020	After that

Source : Notification No. 51/2020, 52/2020 and 54/2020 – Central Tax dated 24th June 2020