



TaxReply India Private Limited

Due Date Extension, Late Fee Waiver, Interest Waiver, Amnesty Scheme, Capping of Late fee for future – vide Notifications issued on 01st June 2021.

GSTR-3B Due Dates (Late Fee Waiver)				
Taxpayer	Month	Regular Due Date	Late Fee waiver till	Notification
Monthly Taxpayer Turnover > 5 cr.	Mar 2021	20 Apr 2021	05 May 2021	19/2021
	Apr 2021	20 May 2021	04 Jun 2021	19/2021
	May 2021	20 Jun 2021	05 July 2021	19/2021
Monthly Taxpayer Turnover < 5 cr.	Mar 2021	20 Apr 2021	19 Jun 2021	19/2021
	Apr 2021	20 May 2021	04 July 2021	19/2021
	May 2021	20 Jun 2021	20 July 2021	19/2021
QRMP Taxpayer Turnover < 5 cr.	Jan – Mar 2021	22 Apr 2021 / 24 Apr 2021	21 Jun 2021 / 23 Jun 2021	19/2021

Other Due Dates Extension				
Form	Month	Regular Due Date	Extended Due Date	Notification
GSTR-1	May 2021	11 Jun 2021	26 Jun 2021	17/2021
GSTR-4	FY 2020-21	30 Apr 2021	31 July 2021	25/2021
ITC-04	Jan – Mar 2021	25 Apr 2021	30 Jun 2021	26/2021
IFF	May 2021	13 Jun 2021	28 Jun 2021	27/2021

GSTR-3B Amnesty Scheme				
Month	Eligibility	Maximum Late Fee	Condition	Notification
July 2017 – Apr 2021	Nil Tax Liability	Rs. 500 per return	If return is filed from 01 Jun 2021 to 31 Aug 2021	19/2021
	With Tax Liability	Rs. 1000 per return		19/2021

Interest waiver on tax payment (GSTR-3B / PMT-06 / CMP-08)					
Taxpayer	Month	Form	Due Date	Late Fee waiver till	Notification
Monthly Taxpayer Turnover > 5 cr.	Mar 2021	GSTR-3B	20 Apr 2021	9% for first 15 days and 18% thereafter	18/2021
	Apr 2021	GSTR-3B	20 May 2021	9% for first 15 days and 18% thereafter	18/2021
	May 2021	GSTR-3B	20 Jun 2021	9% for first 15 days and 18% thereafter	18/2021
Monthly Taxpayer Turnover < 5 cr.	Mar 2021	GSTR-3B	20 Apr 2021	Nil for first 15 days, 9% for next 45 days and 18% thereafter	18/2021
	Apr 2021	GSTR-3B	20 May 2021	Nil for first 15 days, 9% for next 30 days and 18% thereafter	18/2021
	May 2021	GSTR-3B	20 Jun 2021	Nil for first 15 days, 9% for next 15 days and 18% thereafter	18/2021
QRMP Taxpayer Turnover < 5 cr.	Mar 2021	GSTR-3B	22 Apr 2021 / 24 Apr 2021	Nil for first 15 days, 9% for next 45 days and 18% thereafter	18/2021
	Apr 2021	PMT-06	25 May 2021	Nil for first 15 days, 9% for next 30 days and 18% thereafter	18/2021
	May 2021	PMT-06	25 Jun 2021	Nil for first 15 days, 9% for next 15 days and 18% thereafter	18/2021
Composition Dealers	Jan – Mar 2021	CMP-08	18 Apr 2021	Nil for first 15 days, 9% for next 45 days and 18% thereafter	18/2021

Capping of Late Fees from June 2021 and onwards				
Form	Eligibility	Turnover	Maximum Late Fee	Notification
GSTR-3B	Nil Tax Liability	All	Rs. 500 per return	19/2021
	With Tax Liability	Upto 1.5 Cr.	Rs. 2000 per return	19/2021
		1.5 Cr. To 5 Cr.	Rs. 5000 per return	19/2021
GSTR-1	Nil Tax Liability	All	Rs. 500 per return	20/2021
	With Tax Liability	Upto 1.5 Cr.	Rs. 2000 per return	20/2021
		1.5 Cr. To 5 Cr.	Rs. 5000 per return	20/2021
GSTR-4	Nil Tax Liability	All	Rs. 500 per return	21/2021
	With Tax Liability	All	Rs. 2000 per return	21/2021
GSTR-7	All	All	Rs. 50 per day or Rs. 2000 per return, whichever is lower	22/2021