



**GST compliance calendar**

**2020-2021**

# Index

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The calendar is last updated on 28th February 2021

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# April 2020 GST Compliance Calendar

Date\*

Purpose

Period

Description

4 Apr

Payment of GST

Feb 2020

Taxpayers with an annual aggregate turnover exceeding Rs 5 crore in the previous financial year can pay GST without interest

## IMPORTANT NOTES:

- The due dates of [GSTR-5, GSTR-5A, GSTR-6, GSTR-7, and GSTR-8 for March 2020](#) and [ITC-04 for the quarter January-March 2020](#) has been extended to 31st August 2020.
- The due dates for the [CMP-08 for the quarter January-March 2020 and GSTR-04 for FY 2019-20](#) to be filed by composition dealers has been extended till July 2020.
- The due dates for [GSTR-1 and GSTR-3B for March 2020 and GSTR-1 for the quarter January-March 2020](#) **HAVE NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF** if filed within the specified dates distributed across the months of June and July 2020.



Click on the calendars to view

# May 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
5 May	Payment of GST	Mar 2020	Taxpayers with an annual aggregate turnover exceeding Rs 5 crore in the previous financial year can pay GST without interest
20 May	GSTR-3B	Jan-Mar 2020	Summary of outward supplies, ITC claimed, and net tax payable by the taxpayers whose principal place of business is in the Union Territory of Ladakh.

## IMPORTANT NOTES:

- The due dates of [GSTR-5](#), [GSTR-5A](#), [GSTR-6](#), [GSTR-7](#), and [GSTR-8 for April 2020](#) has been extended to 31st August 2020.
- The due dates for [GSTR-1](#) and [GSTR-3B for April 2020](#) **HAVE NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF** if filed within the specified dates in July 2020



 Click on the calendars to view

\*The due dates mentioned are subject to changes notified by the concerned department.

# June 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
4 Jun	Payment of GST	Apr 2020	Taxpayers with an annual aggregate turnover of more than Rs 5 crore in the previous financial year can pay GST without interest
24 Jun	GSTR-3B	Feb, Mar, & Apr 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover of more than Rs 5 crore in the previous financial year without the payment of a late fee, but with interest as may apply <sup>^</sup>
27 Jun	GSTR-3B	May 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover of more than Rs 5 crore in the previous financial year <sup>***</sup>
30 Jun	CMP-02 (Yearly)	FY 2020-21	Form to opt into the composition scheme under section 10 of the CGST Act and the CGST (Rate) notification no. 2/2019 dated 7th March 2019



\*The due dates mentioned are subject to changes notified by the concerned department.

<sup>^</sup>No interest charged if the GST dues are paid before 4th Apr, 5th May and 4th Jun for Feb, Mar & Apr respectively. But, interest applies from the 16th day at a reduced rate of 9% p.a. up to the date of actual payment, if paid before 24th Jun 2020. If not, then interest is charged in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 24th Jun 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing subject to a maximum of Rs 500 per return (No late fee for Nil GSTR-3B), if filed after 24th June 2020 but before 30th Sept 2020.

<sup>\*\*\*</sup>If filed afterwards but before 30th September 2020, the maximum late fee charged shall be up to Rs 500 per return vide CGST notification number 57/2020 dated 30th June 2020.

# June 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
30 Jun	GSTR-3B	Feb 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover of up to Rs 5 crore in the previous financial year without the payment of late fee and interest, for both X# & Y## categories of states/UTs**

The due date for monthly **GSTR-1 of May 2020 being 11th June 2020** HAS NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF if the return is filed on or before 28th July 2020.

\*The due dates mentioned are subject to changes notified by the concerned department

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing subject to a maximum of Rs 500 per return (No late fee for Nil GSTR-3B), if filed after 27th Jun 2020 but before 30th Sept 2020.



# July 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
3 Jul	GSTR-3B	Mar 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover up to Rs 5 crore in the previous financial year for states/UTs in category X#, without payment of late fee and interest**
5 Jul	GSTR-3B	Mar 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover up to Rs 5 crore in the previous financial year for states/UTs in category Y##, without payment of late fee and interest**
6 Jul	GSTR-3B	Apr 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover up to Rs 5 crore in the previous financial year for states/UTs in category X#, without payment of late fee and interest**

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing subject to a maximum of Rs 500 per return (No late fee for Nil GSTR-3B), if filed after the above date but before 30th Sept 2020.

# July 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
7 Jul	CMP-08 (Quarterly)	Jan-Mar 2020	Quarterly challan-cum-statement to be furnished by composition dealers
9 Jul	GSTR-3B	Apr 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with an annual aggregate turnover up to Rs 5 crore in the previous financial year for states/UTs in category Y##, without payment of late fee and interest**
10 Jul	GSTR-1 (Monthly)	Mar 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing subject to a maximum of Rs 500 per return (No late fee for Nil GSTR-3B), if filed after 9th Jul 2020 but before 30th Sept 2020.



# July 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
17 Jul	GSTR-1 (Quarterly)	Jan-Mar 2020	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore
18 Jul	CMP-08 (Quarterly)	Apr-Jun 2020	Quarterly challan-cum-statement to be furnished by composition dealers
20 Jul	GSTR-3B	Jun 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY***
24 Jul	GSTR-1 (Monthly)	Apr 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore
28 Jul	GSTR-1 (Monthly)	May 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore



\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*\*If filed afterwards but before 30th September 2020, the maximum late fee charged shall be up to Rs 500 per return vide CGST notification number 57/2020 dated 30th June 2020.

# July 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
31 Jul	ITC-03	FY 2020-21	ITC Reversal pertaining to previous years, in case of persons freshly opting for composition scheme for the FY 2020-21

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The due date for [monthly GSTR-1 of Jun 2020 being 11th Jul 2020](#) & [quarterly GSTR-1 for Apr-Jun 2020 being 31st Jul 2020](#) HAS NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF if filed on or before 5th Aug and 3rd Aug 2020 respectively.

For taxpayers with aggregate turnover of up to Rs 5 crore in PFY, the due date for [GSTR-3B of May 2020 being 12th# Jul 2020 & 14th## July 2020](#) HAS NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF if filed on or before 12th Sept & 15th Sept 2020 respectively.

Similarly, [GSTR-3B of June 2020 is due by 22nd# July & 24th## July 2020](#) but can be filed on or before 23rd Sept & 25th Sept 2020 respectively, without late fee.

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\*The due dates mentioned are subject to changes notified by the concerned department.

# August 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
3 Aug	GSTR-1 (Quarterly)	Apr-Jun 2020	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore
5 Aug	GSTR-1 (Monthly)	Jun 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore
11 Aug	GSTR-1 (Monthly)	Jul 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore
20 Aug	GSTR-3B	Jul 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY***
31 Aug	GSTR-7 <sup>^</sup> (Monthly)	Mar'20 to Jul'20	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 <sup>^</sup> (Monthly)	Mar'20 to Jul'20	Summary of Tax Collected at Source (TCS) by e-commerce operators under GST laws
	GSTR-6 <sup>^</sup> (Monthly)	Mar'20 to Jul'20	Details of ITC received and distributed by an ISD



\*The due dates mentioned are subject to changes notified by the concerned department.

<sup>^</sup>The due date was extended vide CGST notification no. 55/2020 dated 27th Jun 2020.

\*\*\*If filed afterwards but before 30th September 2020, the maximum late fee charged shall be up to Rs 500 per return vide CGST notification number 57/2020 dated 30th June 2020.

# August 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
31 Aug	GSTR-5 <sup>^</sup> (Monthly)	Feb'20 to Jul'20	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A <sup>^</sup> (Monthly)	Feb'20 to Jul'20	Summary of outward taxable supplies and tax payable by OIDAR
	ITC-04 <sup>^</sup> (Quarterly)	Jan-Mar 2020 and Apr-Jun 2020	Summary of goods sent to/received from a job-worker
	RFD-11/LUT <sup>^</sup> (Yearly)	FY 2020-21	Letter of Undertaking to make exports without payment of IGST by the GST registered exporters
	TRAN-01 <sup>^</sup>	--	All pre-GST registered persons who could not submit details of the pre-GST tax credits for transfer before earlier deadlines due to technical issues on the GST portal

For taxpayers with aggregate turnover of up to Rs 5 crore in PFY, the due date for **GSTR-3B of July 2020 being 22nd# Aug 2020 & 24th## Aug 2020** HAS NOT BEEN EXTENDED, BUT THE LATE FEE IS WAIVED OFF if filed on or before 27th Sept & 29th Sept 2020 respectively.

\*The due dates mentioned are subject to changes notified by the concerned department.

<sup>^</sup>The due date was extended via CGST notification no. 55/2020 dated 27th Jun 2020.

# September 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Sept	GSTR-7 (Monthly)	Aug 2020	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Aug 2020	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11 Sept	GSTR-1 (Monthly)	Aug 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore
12 Sept	GSTR-3B	May 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs# without interest or late fee**
13 Sept	GSTR-6 (Monthly)	Aug 2020	Details of ITC received and distributed by ISD
15 Sept	GSTR-3B	May 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##without interest or late fee**



\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing, subject to a maximum late fee of Rs 500 per return (No late fee for Nil GSTR-3B), if filed before 30th Sept 2020.

# September 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
20 Sept	GSTR-5 (Monthly)	Aug 2020	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	Aug 2020	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Aug 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY
23 Sept	GSTR-3B	Jun 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs# without interest or late fee**
25 Sept	GSTR-3B	Jun 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs## without interest or late fee**



\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing, subject to a maximum late fee of Rs 500 per return (No late fee for Nil GSTR-3B), if filed before 30th Sept 2020.



# September 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
27 Sept	GSTR-3B	Jul 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs# without interest or late fee**
29 Sept	GSTR-3B	Jul 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs## without interest or late fee**
30 Sept	TRAN-02	--	Transitional/pre-GST input tax credit under GST, to be filed after filing TRAN-01 by certain taxpayers^

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

\*\*Thereafter, a reduced interest rate at 9% p.a. will apply if taxpayer files on or before 30th Sept 2020. If not, then interest applies in a staggered manner as given above plus interest at 18% p.a. will apply from the next day after 30th Sept 2020 up to the actual date of filing. A late fee will apply from the due date until the actual date of filing, subject to a maximum late fee of Rs 500 per return (No late fee for Nil GSTR-3B), if filed before 30th Sept 2020.

^Stands extended vide CGST notification no. 55/2020 dated 27th June 2020 for taxpayers who faced technical difficulties on the GST portal, as notified via CGST Notification no. 02/2020-CT dt. 1st January 2020 and CGST order no. 01/2020 dt. 7th February 2020. It covers taxpayers who do not possess invoice/documents pertaining to the tax credit claimed from the pre-GST regime, on the closing stock as of 30th June 2017.

# October 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
1 Oct	GSTR-3B	Aug 2020 <sup>^</sup>	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs#
3 Oct	GSTR-3B	Aug 2020 <sup>^</sup>	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##
10 Oct	GSTR-7 (Monthly)	Sept 2020	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Sept 2020	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11 Oct	GSTR-1 (Monthly)	Sept 2020	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore



**The e-Invoicing system will be implemented from 1st October 2020 onwards as notified.**

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

<sup>^</sup>The due date was extended via CGST notification no. 54/2020 dated 24th Jun 2020.

# October 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
13 Oct	GSTR-6 (Monthly)	Sept 2020	Details of ITC received and distributed by ISD
18 Oct	CMP-08 (Quarterly)	Jul-Sept 2020	Quarterly challan-cum-statement to be furnished by composition dealers
20 Oct	GSTR-5 (Monthly)	Sept 2020	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	Sept 2020	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Sept 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY



\*The due dates mentioned are subject to changes notified by the concerned department.

# October 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
22 Oct	GSTR-3B	Sept 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs#
24 Oct	GSTR-3B	Sept 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##



\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# October 2020 GST Compliance Calendar

Date\*

Purpose

Period

Description

31 Oct

GSTR-1  
(Quarterly)

Jul-Sept 2020

Summary of outward supplies where the annual turnover is up to Rs 1.5 crore

GSTR-4<sup>^</sup>  
(Yearly)

FY 2019-20

Yearly return for composition scheme dealer<sup>^^</sup>

GSTR-4<sup>^^</sup>  
(Quarterly)

Jul 2017-Mar  
2019

Quarterly return for composition dealers to be furnished for return periods between July 2017 and March 2019 with low late fee or nil late fee<sup>^^</sup>

\*The due dates mentioned are subject to changes notified by the concerned department.

<sup>^</sup> The due date was extended via CGST notification no. 64/2020 dated 31st Aug 2020. Further, the late fee is waived for taxpayers in UT of Ladakh if they file GSTR-4 for FY 2019-20 between 01-11-2020 to 31-12-2020.

<sup>^^</sup> As per Central Tax notification no. 67/2020 dated 21st September 2020, taxpayers under the composition scheme during FY 17-18 and FY 18-19 can still furnish their quarterly GSTR-4, missed out for any of the quarters falling in these financial years, between 22-09-2020 and 31-10-2020 along with a maximum late fee of Rs 500 per return. (nil return attracts no late fee)

<sup>\*\*\*</sup>For FY 2018-19, GSTR-9 is made optional for taxpayers with an annual turnover of up to Rs 2 crore and GSTR-9C is waived off for taxpayers with an annual turnover of up to Rs 5 crore. Note that for the taxpayers with annual turnover below Rs 2 crore, late fees will not be charged for filing GSTR-9 and 9C for FY 2018-19 after the due date.

# November 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Nov	GSTR-7 (Monthly)	October 2020	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	October 2020	Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws
11 Nov	GSTR-1 (Monthly)	October 2020	Summary of outward supplies where turnover exceeds Rs 1.5 crore
13 Nov	GSTR-6 (Monthly)	October 2020	Details of ITC received and distributed by ISD
15 Nov	PF & ESI liability deposit	October 2020	Depositing contribution towards PF/ESI
	GSTR-5 (Monthly)	October 2020	Summary of outward taxable supplies & tax payable by a non-resident taxable person



\*The due dates mentioned are subject to changes notified by the concerned department.



# November 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
20 Nov	GSTR-5A (Monthly)	October 2020	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B (Monthly)	October 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY
22 Nov	GSTR-3B	October 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs#
24 Nov	GSTR-3B	October 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##
30 Nov	ITC-04 (Quarterly)	Jul-Sept 2020	Summary of goods sent to/received from a job-worker

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# December 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Dec	GSTR-7 (Monthly)	November 2020	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	November 2020	Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws
11 Dec	GSTR-1 (Monthly)	November 2020	Summary of outward supplies where turnover exceeds Rs 1.5 crore
13 Dec	GSTR-6 (Monthly)	November 2020	Details of ITC received and distributed by ISD
15 Dec	PF & ESI liability deposit	November 2020	Depositing contribution towards PF/ESI
20 Dec	GSTR-5 (Monthly)	November 2020	Summary of outward taxable supplies & tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	November 2020	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	November 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers whose turnover exceeds Rs 5 crore in PFY



\*The due dates mentioned are subject to changes notified by the concerned department.

# December 2020 GST Compliance Calendar

Date*	Purpose	Period	Description
22 Dec	GSTR-3B	November 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs#
24 Dec	GSTR-3B	November 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##
31 Dec	GSTR-9/9A	FY 2018-19	Annual GST returns for all regular/Composition taxpayers**
	GSTR-9C	FY 2018-19	Certified Reconciliation Statement^

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The annual return in Form GSTR-9/9A for FY 2018-19 has been made optional for small taxpayers whose aggregate turnover is less than Rs.2 crores.

^GSTR-9C is waived off for taxpayers with an aggregate annual turnover of up to Rs 5 crore for FY 2018-19.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# January 2021 GST Compliance Calendar

## IMPORTANT NOTES:

- Small taxpayers i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt for quarterly filing of GSTR-3B from 1st January 2021 under the Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme. Payment of tax will need to be done on a monthly basis in Form PMT-06.
  - There is a new optional facility introduced for small taxpayers under the QRMP scheme called the Invoice Furnishing Facility (IFF). Quarterly GSTR-1 filers can choose to upload their invoices each month in the IFF, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.
  - Filing of GSTR-9/9A for small taxpayers with turnover up to Rs.2 crore has been made optional for FY 2019-20.
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# January 2021 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Jan	GSTR-7 (Monthly)	December 2020	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	December 2020	Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws
11 Jan	GSTR-1 (Monthly)	December 2020	Summary of outward supplies where turnover exceeds Rs 1.5 crore
13 Jan	GSTR-1 (Quarterly)	Oct-Dec 2020	Summary of outward supplies where turnover is up to Rs 1.5 crore
	GSTR-6 (Monthly)	December 2020	Details of ITC received and distributed by ISD
15 Jan	PF & ESI liability deposit	December 2020	Depositing contribution towards PF/ESI
18 Jan	CMP-08**	Oct-Dec 2020	Quarterly challan-cum-statement to be furnished by composition dealers
20 Jan	GSTR-5 (Monthly)	December 2020	Summary of outward taxable supplies & tax payable by a non-resident taxable person



\*The due dates mentioned are subject to changes notified by the concerned department.

# January 2021 GST Compliance Calendar

Date*	Purpose	Period	Description
20 Jan	GSTR-5A (Monthly)	December 2020	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B (Monthly)	December 2020	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY
22 Jan	GSTR-3B (Monthly)	December 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category X states or UTs#
24 Jan	GSTR-3B (Monthly)	December 2020	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category Y states or UTs##
25 Jan	ITC-04 (Quarterly)	Oct - Dec 2020	Summary of goods sent to/received from a job-worker

\*The due dates mentioned are subject to changes notified by the concerned department.

#Category X: 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 and Lakshadweep.

##Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.



# February 2021 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Feb	GSTR-7 (Monthly)	January 2021	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	January 2021	Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws
11 Feb	GSTR-1 (Monthly)	January 2021	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan-Mar 2021
13 Feb	GSTR-6 (Monthly)	January 2021	Details of ITC received and distributed by ISD
	B2B Outward Supplies	January 2021	Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for Invoice Furnishing Facility (IFF)** under the QRMP scheme
15 Feb	PF & ESI liability deposit	January 2021	Depositing contribution towards PF/ESI
20 Feb	GSTR-5 (Monthly)	January 2021	Summary of outward taxable supplies & tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	January 2021	Summary of outward taxable supplies and tax payable by OIDAR

\*The due dates mentioned are subject to changes notified by the concerned department.

# February 2021 GST Compliance Calendar

**Date\***

**Purpose**

**Period**

**Description**

**20 Feb**

GSTR-3B  
(Monthly)

January 2021

Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs 5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Jan-Mar 2021

**25 Feb**

PMT-06

January 2021

Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under QRMP scheme

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return

# March 2021 GST Compliance Calendar

Date*	Purpose	Period	Description
10 Mar	GSTR-7 (Monthly)	February 2021	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	February 2021	Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws
11 Mar	GSTR-1 (Monthly)	February 2021	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan-Mar 2021
13 Mar	GSTR-6 (Monthly)	February 2021	Details of ITC received and distributed by ISD
	B2B Outward Supplies	February 2021	Uploading of outward supplies affected during the second month of the quarter by quarterly return filers opting for Invoice Furnishing Facility (IFF)** under the QRMP scheme
15 Mar	PF & ESI liability deposit	February 2021	Depositing contribution towards PF/ESI
20 Mar	GSTR-5 (Monthly)	February 2021	Summary of outward taxable supplies & tax payable by a non-resident taxable person
	GSTR-5A (Monthly)	February 2021	Summary of outward taxable supplies and tax payable by OIDAR

\*The due dates mentioned are subject to changes notified by the concerned department.

# March 2021 GST Compliance Calendar

Date*	Purpose	Period	Description
20 Mar	GSTR-3B (Monthly)	February 2021	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Jan-Mar 2021
25 Mar	PMT-06	February 2021	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under QRMP scheme
31 Mar	RFD-11 (LUT)	FY 2021-22	The due date for LUT renewal for FY 2021-22
	CMP-02	FY 2021-22	The due date for taxpayers to opt for the composition scheme for the upcoming FY
	GSTR-9/9A	FY 2019-20	Annual GST returns for all regular/Composition taxpayers <sup>^</sup>
	GSTR-9C	FY 2019-20	Certified Reconciliation Statement to be furnished by taxpayers with annual turnover over Rs.5 crore for FY 2019-20

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return

<sup>^</sup> The annual return in Form GSTR-9/9A for FY 2019-20 has been made optional for small taxpayers whose aggregate turnover is less than Rs.2 crores.