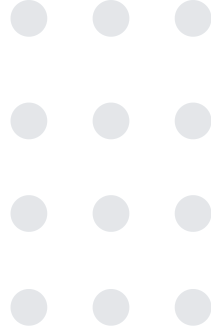


GST COMPLIANCE CALENDAR 2021-2022





Index



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The calendar is last updated on 1st May 2021

ClearTax, simplifying finances for Indians

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Email: support@cleartax.in

APRIL 2021 GST CALENDAR



IMPORTANT NOTES:

- Businesses whose aggregate turnover was more than Rs.50 crore (in any financial year from 2017-18 onwards) have to comply with e-invoicing norms from 1st April 2021.
- Small taxpayers, i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt-in or out of the quarterly return filing and monthly payment of taxes (QRMP) scheme for the April-June 2021 quarter on or before 30th April 2021.

| Date* | Purpose | Period | Description |
|------------|-----------------------|------------|--|
| 10th April | GSTR-7 (Monthly) | March'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | March'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th April | GSTR-1 (Monthly) | March'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan-Mar 2021 |
| 13th April | GSTR-1 (Quarterly) | Jan-Mar'21 | Summary of outward supplies by taxpayers who have opted for the QRMP scheme** |
| | GSTR-6 (Monthly) | March'21 | Details of ITC received and distributed by an ISD |
| 18th April | CMP-08 (Quarterly) | Jan-Mar'21 | Quarterly challan-cum-statement to be furnished by composition taxpayers (Interest rate reduction applicable\$) |



| Date* | Purpose | Period | Description |
|------------|------------------------|------------|---|
| 20th April | GSTR-3B (Monthly) | March'21 | 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 (Interest rate reduced and late fee waiver applicable@) |
| 22nd April | GSTR-3B (Quarterly) | Jan-Mar'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and are registered in category X states or UTs# (Interest rate reduced and late fee waiver applicable@@) |
| 24th April | GSTR-3B (Quarterly) | Jan-Mar'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and are registered in category Y states or UTs## (Interest rate reduced and late fee waiver applicable@@@) |

*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.

\$Interest reduced to Nil for filing until 3rd May, 9% interest between 4th May and 18th May, and 18% thereafter.

@Interest reduced to 9% until 5th May, and 18% thereafter. Late filing fees have been waived if the returns are filed within 15 days post the due date.

@@Interest reduced to Nil until 7th May, 9% between 8th May and 22nd May, and 18% thereafter. Late filing fees have been waived if the returns are filed within 30 days post the due date.

@@@Interest reduced to Nil until 9th May, 9% between 10th May and 24th May, and 18% thereafter. Late filing fees have been waived if the returns are filed within 30 days post the due date.

May 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|-------------------------|----------|--|
| 20th May | GSTR-3B (Monthly) | April'21 | 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 Apr-Jun 2021. (Interest rate reduced and late fee waiver applicable@) |
| 25th May | PMT-06 | April'21 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP Scheme (Interest rate reduction applicable^) |
| 26th May | GSTR-1 (Monthly) | April'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Apr-Jun 2021 |
| 28th May | B2B Outward Supplies | April'21 | Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |



| Date* | Purpose | Period | Description |
|----------|----------------------|---------------------|---|
| 31st May | GSTR-4 (Annually) | FY 2020-21 | Yearly return for taxpayers opted into the composition scheme |
| | GSTR-5 (Monthly) | March'21 & April'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | March'21 & April'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-6 (Monthly) | April'21 | Details of ITC received and distributed by an ISD |
| | GSTR-7 (Monthly) | April'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | April'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| | ITC-03 | -- | ITC reversal of previous years, in case of persons freshly opting for the Composition Scheme for the FY 2021-22 |
| | ITC-04 | Jan-Mar'21 | Summary of goods sent to/received from a job-worker |

*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.

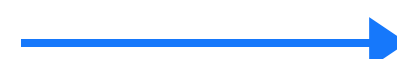
@Interest reduced to 9% until 4th June, and 18% thereafter. Late filing fees have been waived if the returns are filed within 15 days post the due date. Also, the CGST Rule 36(4) restricting provisional ITC claims in GSTR-3B to 5% of eligible ITC in the GSTR-2B has been relaxed up to May 2021 return period.

^Interest rate reduced to Nil until 4th June, 9% between 5th June and 19th June, and 18% thereafter.

JUNE 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|-----------|-------------------------|--------|---|
| 10th June | GSTR-7 (Monthly) | May'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | May'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th June | GSTR-1 (Monthly) | May'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Apr-Jun 2021 |
| 13th June | GSTR-6 (Monthly) | May'21 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | May'21 | Uploading of outward supplies affected during the second month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |



| Date* | Purpose | Period | Description |
|-----------|-----------------------|--------|---|
| 20th June | GSTR-5 (Monthly) | May'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | May'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | May'21 | 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 Apr-Jun 2021@ |
| 25th June | PMT-06 | May'21 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the 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

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

@ The CGST Rule 36(4) restricting provisional ITC claims in GSTR-3B to 5% of eligible ITC in the GSTR-2B will apply cumulatively for April and May 2021.

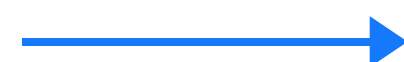
JULY 2021 GST CALENDAR



IMPORTANT NOTE:

- Businesses whose aggregate turnover was more than Rs.500 crore (in any financial year from 2017-18 onwards) have to print dynamic QR codes on B2C invoices from 1st July 2021, as the relaxation has been extended to 30th June 2021.

| Date* | Purpose | Period | Description |
|-----------|------------------------|------------|--|
| 10th July | GSTR-7 (Monthly) | June'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | June'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th July | GSTR-1^ (Monthly) | June'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Apr-Jun 2021 |
| 13th July | GSTR-1^ (Quarterly) | Apr-Jun'21 | Summary of outward supplies by taxpayers who have opted for the QRMP scheme** |
| | GSTR-6 (Monthly) | June'21 | Details of ITC received and distributed by an ISD |
| 18th July | CMP-08 (Quarterly) | Apr-Jun'21 | Quarterly challan-cum-statement to be furnished by composition taxpayers |



| Date* | Purpose | Period | Description |
|-----------|-------------------------|------------|---|
| 20th July | GSTR-5 (Monthly) | June'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | June'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | June'21 | 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 Apr-Jun 2021@ |
| 22nd July | GSTR-3B^ (Quarterly) | Apr-Jun'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and are registered in category X states or UTs# |
| 24th July | GSTR-3B^ (Quarterly) | Apr-Jun'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and are registered in category Y states or UTs## |
| 25th July | ITC-04 (Quarterly) | Apr-Jun'21 | Summary of goods sent to/received from a job-worker |

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

**If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for April 2021 and May 2021, then uploading B2B invoices for June 2021 and B2C invoices for the entire quarter in GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the Apr-Jun'21 quarter in the quarterly GSTR-1.

#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.

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^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

AUGUST 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|-------------|-------------------------|---------|--|
| 10th August | GSTR-7 (Monthly) | July'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | July'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th August | GSTR-1^ (Monthly) | July'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jul-Sept 2021 |
| 13th August | GSTR-6 (Monthly) | July'21 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | July'21 | 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 |



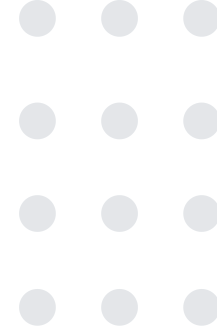
| Date* | Purpose | Period | Description |
|-------------|-----------------------|---------|---|
| 20th August | GSTR-5 (Monthly) | July'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | July'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | July'21 | 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 Jul-Sept 2021 |
| 25th August | PMT-06 | July'21 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the 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

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

SEPTEMBER 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|-----------|-------------------------|-----------|---|
| 10th Sept | GSTR-7 (Monthly) | August'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | August'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Sept | GSTR-1^ (Monthly) | August'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jul-Sept 2021 |
| 13th Sept | GSTR-6 (Monthly) | August'21 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | August'21 | 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 |



| Date* | Purpose | Period | Description |
|-----------|-----------------------|-----------|---|
| 20th Sept | GSTR-5 (Monthly) | August'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | August'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | August'21 | 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 Jul-Sept 2021 |
| 25th Sept | PMT-06 | August'21 | 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

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

OCTOBER 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|------------------------|-------------|---|
| 10th Oct | GSTR-7 (Monthly) | Sept'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Sept'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Oct | GSTR-1^ (Monthly) | Sept'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jul-Sept'21^^ |
| 13th Oct | GSTR-6 (Monthly) | Sept'21 | Details of ITC received and distributed by an ISD |
| | GSTR-1^ (Quarterly) | Jul-Sept'21 | Summary of outward supplies^^ by taxpayers who have opted for the QRMP scheme** |
| 18th Oct | CMP-08 (Quarterly) | Jul-Sept'21 | Quarterly challan-cum-statement to be furnished by composition taxpayers |
| 20th Oct | GSTR-5 (Monthly) | Sept'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |



| Date* | Purpose | Period | Description |
|----------|-------------------------|-------------|---|
| 20th Oct | GSTR-5A (Monthly) | Sept'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Sept'21 | 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 Jul-Sept 2021 |
| 22nd Oct | GSTR-3B^ (Quarterly) | Jul-Sept'21 | Summary of outward supplies^^, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category X states or UTs# |
| 24th Oct | GSTR-3B^ (Quarterly) | Jul-Sept'21 | Summary of outward supplies^^, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and are registered in category Y states or UTs## |
| 25th Oct | ITC-04 (Quarterly) | Jul-Sept'21 | Summary of goods sent to/received from a job-worker |

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

**If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for July 2021 and August 2021, then uploading B2B invoices for Sept 2021 and B2C invoices for the entire quarter in GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the July-Sept'21 quarterly GSTR-1.

#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.

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

^^ It is also the due date to claim ITC on purchase invoices belonging to FY 2020-21 if missed in the earlier return periods in GSTR-3B. Further, it is the due date to report any invoices or debit or credit notes pertaining to FY 2020-21 in GSTR-1 or make amendments to them.

NOVEMBER 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|-------------------------|--------|--|
| 10th Nov | GSTR-7 (Monthly) | Oct'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Oct'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Nov | GSTR-1^ (Monthly) | Oct'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Oct-Dec 2021 |
| 13th Nov | GSTR-6 (Monthly) | Oct'21 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | Oct'21 | Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |



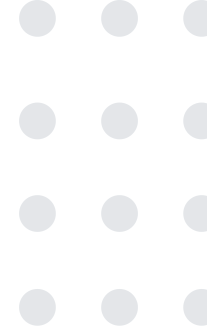
| Date* | Purpose | Period | Description |
|----------|-----------------------|--------|---|
| 20th Nov | GSTR-5 (Monthly) | Oct'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | Oct'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Oct'21 | 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 opted for the QRMP scheme for the quarter of Oct-Dec 2021 |
| 25th Nov | PMT-06 | Oct'21 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the 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

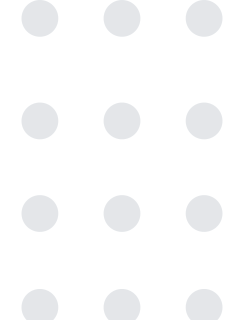
^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

DECEMBER 2021 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|-------------------------|--------|--|
| 10th Dec | GSTR-7 (Monthly) | Nov'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Nov'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Dec | GSTR-1^ (Monthly) | Nov'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Oct-Dec 2021 |
| 13th Dec | GSTR-6 (Monthly) | Nov'21 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | Nov'21 | Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |





| Date* | Purpose | Period | Description |
|----------|-----------------------|------------|---|
| 20th Dec | GSTR-5 (Monthly) | Nov'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | Nov'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Nov'21 | 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 opted for the QRMP scheme for the quarter of Oct-Dec 2021 |
| 25th Dec | PMT-06 | Nov'21 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme |
| 31st Dec | GSTR-9 (Annual) | FY 2020-21 | Annual GST returns for all regular/ taxpayers |

*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

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

JANUARY 2022 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|------------------------|------------|--|
| 10th Jan | GSTR-7 (Monthly) | Dec'21 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Dec'21 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Jan | GSTR-1^ (Monthly) | Dec'21 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Oct-Dec 2021 |
| 13th Jan | GSTR-6 (Monthly) | Dec'21 | Details of ITC received and distributed by an ISD |
| | GSTR-1^ (Quarterly) | Oct-Dec'21 | Summary of outward supplies by taxpayers who have opted for the QRMP scheme** |
| 18th Jan | CMP-08 (Quarterly) | Oct-Dec'21 | Quarterly challan-cum-statement to be furnished by composition taxpayers |



| Date* | Purpose | Period | Description |
|----------|-------------------------|------------|---|
| 20th Jan | GSTR-5 (Monthly) | Dec'21 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | Dec'21 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Dec'21 | 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 opted for the QRMP scheme for the quarter of Oct-Dec 2021 |
| 22nd Jan | GSTR-3B^ (Quarterly) | Oct-Dec'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category X states or UTs# |
| 24th Jan | GSTR-3B^ (Quarterly) | Oct-Dec'21 | Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category Y states or UTs## |
| 25th Jan | ITC-04 (Quarterly) | Oct-Dec'21 | Summary of goods sent to/received from a job-worker |

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

**If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for Oct 2021 and Nov 2021, then uploading B2B invoices for Dec 2021 and B2C invoices for the entire quarter in GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the Oct-Dec'21 quarterly GSTR-1.

#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.

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^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

FEBRUARY 2022 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|-------------------------|--------|--|
| 10th Feb | GSTR-7 (Monthly) | Jan'22 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Jan'22 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Feb | GSTR-1^ (Monthly) | Jan'22 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan-Mar 2022 |
| 13th Feb | GSTR-6 (Monthly) | Jan'22 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | Jan'22 | Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |



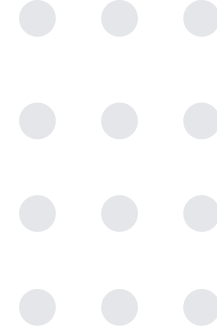
| Date* | Purpose | Period | Description |
|----------|-----------------------|--------|--|
| 20th Feb | GSTR-5 (Monthly) | Jan'22 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | Jan'22 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Jan'22 | 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 2022 |
| 25th Feb | PMT-06 | Jan'22 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the 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

^ CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.

MARCH 2022 GST CALENDAR



| Date* | Purpose | Period | Description |
|----------|-------------------------|--------|--|
| 10th Mar | GSTR-7 (Monthly) | Feb'22 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws |
| | GSTR-8 (Monthly) | Feb'22 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws |
| 11th Mar | GSTR-1^ (Monthly) | Feb'22 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan-Mar 2022 |
| 13th Mar | GSTR-6 (Monthly) | Feb'22 | Details of ITC received and distributed by an ISD |
| | B2B Outward Supplies | Feb'22 | Uploading of outward supplies affected during the first month of the quarter by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme |



| Date* | Purpose | Period | Description |
|----------|-----------------------|------------|--|
| 20th Mar | GSTR-5 (Monthly) | Feb'22 | Summary of outward taxable supplies and tax payable by a non-resident taxable person |
| | GSTR-5A (Monthly) | Feb'22 | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services |
| | GSTR-3B^ (Monthly) | Feb'22 | 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 2022 |
| 25th Mar | PMT-06 | Feb'22 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme |
| 31st Mar | RFD-11 (LUT) | FY 2022-23 | The due date for renewing or taking fresh Letter of Undertaking (LUT) for FY 2022-23 |
| | CMP-02 | FY 2022-23 | The due date for taxpayers to opt for the Composition Scheme for the upcoming FY 2022-23 |

*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

^ The CBIC is yet to notify the due dates of GSTR-1 and GSTR-3B for the tax periods April 2021 onwards.