

Relaxation on GST Compliance due to COVID 19

SHAH TEELANI & ASSOCIATES

CHARTERED ACCOUNTANTS



Waiver of Late fee for delay in filing of return In **GSTR 3b** for February 20 to April 20

Month	Aggregate T/o in previous financial year	GSTR 3B Furnish on or before	Rate of interest (notification 31/2020)	Late Fee (notification 32/2020)
February 2020	T/O more than 5cr	24.06.2020	Nil for first 15 days from actual due date and 9% thereafter	NIL
	T/o more than 1.5cr but less than 5cr	29.06.2020	NIL	Nil
	T/o less than 1.5cr	30.06.2020	NIL	Nil

Waiver of Late fee for delay in filing of return In **GSTR 3b** for February 20 to April 20 (cont....)

Month	Aggregate T/o in previous financial year	GSTR 3B Furnish on or before	Rate of interest (notification 31/2020)	Late Fee (notification 32/2020)
March 2020	T/O more than 5cr	24.06.2020	Nil for first 15 days from actual due date and 9% thereafter	NIL
	T/o more than 1.5cr but less than 5cr	29.06.2020	NIL	Nil
	T/o less than 1.5cr	03.07.2020	NIL	Nil

Waiver of Late fee for delay in filing of return In **GSTR 3b** for February 20 to April 20 (cont...)

Month	Aggregate T/o in previous financial year	GSTR 3B Furnish on or before	Rate of interest (notification 31/2020)	Late Fee (notification 32/2020)
April 2020	T/O more than 5cr	24.06.2020	Nil for first 15 days from actual due date and 9% thereafter	NIL
	T/o more than 1.5cr but less than 5cr	30.06.2020	NIL	Nil
	T/o less than 1.5cr	06.07.2020	NIL	Nil

Waiver of Late fee for delay in filing of return In **GSTR 1** for February 20 to April 20

Month	Condition GSTR 1 furnish on or before	Late fee (notification 33/2020)
March 2020	30.06.2020	NIL
April 2020	30.06.2020	NIL
May 2020	30.06.2020	NIL
Qtr 4 2019-20	30.06.2020	NIL

Due Dates for CMP 08 & GSTR 4

Form	Due Date
GSTR 4 for 2019-20	15.07.2020
COMP 08 for Qtr 4 2019-20	07.07.2020

THANK YOU

SHAH TEELANI & ASSOCIATES

CHARTERED ACCOUNTANTS

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