

## Extension of due dates for filing of returns under GST

1. The Central Board of Indirect Taxes & Customs (CBIC) has extended the time limits for filing of various GST Returns and reduced/ waived interest liability and late fees for registered persons as given below (Notification No 18 and 19 – Central Tax dated 01.06.2021):

Month	Return Type	Original Due Date	Interest on Late Payment of Tax			No Late Fees
			Nil Rate	9%	18%	
March 2021	Monthly GSTR-3B (Agg. TO > 5 Cr)	20.04.2021	No Relaxation	First 15 Days (Till 05.05.2021)	06.05.2021 Onwards	15 Days (Till 05.05.2021)
	Monthly GSTR-3B (Agg. TO < 5 Cr)	20.04.2021	First 15 Days (Till 05.05.2021)	Next 45 Days (Till 19.06.2021)	20.06.2021 Onwards	60 Days (Till 19.06.2021)
	Quarterly GSTR-3B (QRMP)*	22-24.04.2021	First 15 Days (Till 07- 09.05.2021)	Next 45 Days (Till 21- 23.06.2021)	22-24.06.2021 Onwards	60 Days (Till 21- 23.06.2021)
Month	Return Type	Original Due Date	Interest on Late Payment of Tax			No Late Fees
			Nil Rate	9%	18%	
April 2021	Monthly GSTR-3B (Agg. TO > 5 Cr)	20.05.2021	No Relaxation	First 15 Days Till 04.06.2021)	05.06.2021 Onwards	15 Days (Till 04.06.2021)
	Monthly GSTR-3B (Agg. TO < 5 Cr)	20.05.2021	First 15 Days Till 04.06.2021)	Next 30 Days Till 04.07.2021)	05.07.2021 Onwards	45 Days (Till 04.07.2021)
	PMT-06	25.05.2021	First 15 Days Till 09.06.2021)	Next 30 Days (Till 09.07.2021)	10.07.2021 Onwards	N/A

Month	Return Type	Original Due Date	Interest on Late Payment of Tax			No Late Fees
			Nil Rate	9%	18%	
May 2021	Monthly GSTR-3B (Agg. TO > 5 Cr)	20.06.2021	No Relaxation	First 15 Days Till 05.07.2021)	06.07.2021 Onwards	15 Days (Till 05.07.2021)
	Monthly GSTR-3B (Agg. TO < 5 Cr)	20.06.2021	First 15 Days (Till 05.07.2021)	Next 15 Days Till 20.07.2021)	21.07.2021 Onwards	30 Days (Till 20.07.2021)
	PMT-06	25.06.2021	First 15 Days Till 10.07.2021)	Next 15 Days Till 25.07.2021)	26.07.2021 Onwards	N/A

- For Registered person who have opted for QRMP SCHEME - Due Date for filling GSTR-3B for the quarter ending March 2021 is as below:

Registered persons having place of business in state of	Due Date
Chhattisgarh Madhya Pradesh, Gujarat, Dadra and Nagar Hayek Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Pondicherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh	22.04.2021
Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha	24.04.2021

- The interest liability has also been waived for late filing of Form CMP-08 by Composition taxpayers as below (Notification No 18 and 19 – Central Tax dated 01.06.2021):

Period	Due Date	Revised Date	Interest on Late Payment of Tax
January – March 2021	18.04.2021	First 15 Days (Till 03.05.2021)	Nil Rate
		Next 45 Days (Till 17.06.2021)	9%
		18.06.2021 Onwards	18%

3. **An Amnesty Scheme has also been introduced for rationalization of late fees leviable on account of delay in furnishing return in Form GSTR-3B for the period July 2017 to April 2021 if the same is filed between 01.06.2021 to 31.08.2021. The late fees leviable under the Amnesty Scheme for late filing of Form GSTR-3B will be as under (Notification No 19 – Central Tax dated 01.06.2021):**

Category of Taxpayers	Late Fees leviable
Taxpayers having NIL tax liability	Maximum late fees of Rs 500/- (Rs 250 – CGST + Rs 250 - SGST) per Return
Other taxpayers	Maximum late fees of Rs 1,000/- (Rs 500 - CGST + Rs 500 - SGST) per Return

4. **Late fees has also been rationalised for delay in furnishing return in Form GSTR-3B and GSTR-1 from June 2021 onwards as per the table below (Notification No 19 and 20 – Central Tax dated 01.06.2021):**

Category of Taxpayers	Maximum Amount of Late Fees
Taxpayers having NIL tax liability or having Nil Outward Supplies	Maximum late fees of Rs 500/- (Rs 250 - CGST + Rs 250 - SGST) per return
<b>Other Taxpayers having aggregate turnover in preceding financial year</b>	
Upto Rs 1.50 Crores	Maximum Late Fees of Rs 2,000/- (Rs 1,000/- CGST + Rs 1,000/- SGST) per return
Between Rs 1.50 Crores to Rs 5 Crores	Maximum Late Fees of Rs 5,000/- (Rs 2,500/- CGST + Rs 2,500/- SGST) per return
Above Rs 5 Crores	Maximum Late Fees of Rs 10,000/- (Rs 5,000/- CGST + Rs 5,000/- SGST) per return

**5. The late fees has also been rationalised for delay in furnishing return in form GSTR-4 by Composition Taxpayer from FY 2021-22 as per the table below (Notification No 21 – Central Tax dated 01.06.2021):**

Category of Taxpayers	Maximum Amount of Late Fees
Taxpayers having NIL tax liability	Maximum late fees of Rs 500/- (Rs 250 - CGST + Rs 250 - SGST) per Return
Other Taxpayers	Maximum late fees of Rs 2,000/- (Rs 1,000 - CGST + Rs 1,000 - SGST) per Return

**6. Various other relaxations are also notified by CBIC as given below:**

Particulars	Relaxation	Notification No
Late fees on delay in furnishing of return in Form GSTR-7 from June 2021 Onwards	Reduced to Rs 50 per day per return subject to maximum of Rs 2,000 per return	22/2021 – Central Tax dated 01.06.2021
Due date for furnishing return in Form GSTR-04 for F.Y. ending 31.03.2021	Extended to 31.07.2021 from 30.04.2021	25/2021 – Central Tax dated 01.06.2021
Due date for furnishing the declaration in Form ITC-04 for the quarter of January to March, 2021	Extended to 30.06.2021 from 25.04.2021	26/2021 – Central Tax dated 01.06.2021
Companies registered under the provision of Companies Act, 2013 shall during the period from the 27.04.2021 to 31.08.2021	Be allowed to furnish the return in FORM GSTR-3B and the details of outward supplies in FORM GSTR-1 or using IFF through Electronic Verification Code (EVC) also along with Digital Signature Certificate (DSC) option	27/2021 – Central Tax dated 01.06.2021
Rule 36(4) of the CGST Rules shall apply cumulatively for the period April, May and June 2021 and the return in FORM GSTR-3B for the tax period June 2021 or quarter ending June 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months		
The details using IFF for the month of May 2021	Can be furnished between 01.06.2021 till 28.06.2021	
Retrospective amendment in Section 50 of CGST Act related to levy of interest on net liability to be paid in cash has been notified on 01.06.2021		16/2021 – Central Tax dated 01.06.2021
Due Date for furnishing return in GSTR-1 for the month of May 2021	Extended to 26.06.2021 from 11.06.2021	17/2021 – Central Tax dated 01.06.2021

**7. Where any time limit for completion or compliance of any action by any authority or by any person has been specified or prescribed or notified under the said Act which falls during the period from 15.04.2021 to 29.06.2021 and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30.06.2021, including for the purposes of:**

- a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called; or
- b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called.

However, following are the exceptions to this general extension:

- Chapter IV of CGST Act related to time and place of supply;
- Section 10(3) related to composition levy;
- Section 25 – Procedure for registration;
- Section 27 – Special provisions relating to CTP & NRTP;
- Section 31 – Tax Invoice;
- Section 37 – Furnishing details of outward supplies;
- Section 47 – Levy of late fee;
- Section 50 – Interest on delayed payment of tax;
- Section 69 – Power to arrest;
- Section 90 – Liability of partners of firm to pay tax;
- Section 122 – Penalty for certain offences;
- Section 129 – Detention, seizure and release of goods and conveyance in transit;
- Section 39, except sub-section (3), (4) and (5) related to TDS deductors, ISD and NRTPs;
- Section 68 related to inspection of goods in movement, in so far as e-way bill is concerned; and
- Rules made under the provisions specified above.

Also, the time limit for completion of any action by any authority or by any person as per Rule 9 of the CGST Rules related to verification and approval of registration application, falling during the period from 01.05.2021 to 30.06.2021 shall be extended to 15.07.2021.

(Notification No 24/2021 – Central Tax dated 01.06.2021)

**8. The rates of GST has also been reduced on the specified goods and services as per the below mentioned table.**

Goods/Service	Existing Rate	Amended Rate	Notification No
DEC (Diethylcarbamazine) tablets	12%	5%	01/2021 – Central Tax (Rate) dated 02.06.2021
Maintenance, Repair and Overhaul (MRO) services for ships and vessels	12%	5%	02/2021 – Central Tax (Rate) dated 02.06.2021

9. The place of supply in case of services “supplied by way of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to person for use in the course or furtherance of business” shall be the “location of the recipient of service”.

(Notification No 03/2021 – Integrated Tax dated 02.06.2021)

10. In case of Joint Development Agreement it has been specified that the “landowner- promoter shall be eligible to utilize the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project”.

(Notification No 02/2021- Central Tax (Rate) dated 02.06.2021)

Also it has been notified that developer can pay GST at any date prior to date of Completion Certificate or First Occupation.

(Notification No 03/2021 – Central Tax (Rate) dated 02.06.2021)

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