



# **ANKIT DINESH AGARWAL & CO.** **CHARTERED ACCOUNTANTS**

## **GST Compliance Calendar - August 2020**

| <b>S. No.</b> | <b>Nature of Compliance</b>                       | <b>Period</b>                                   | <b>Revised Due Date</b>       | <b>Actual Due Date</b>   |
|---------------|---|---|-------------------------------|--|
| 1.            | GSTR 1 (T/o<1.5 Cr) <sup>1</sup>                  | Quarter 1 – 2020-21                             | 3 <sup>rd</sup> August, 2020  | 31 <sup>th</sup> July, 2020                                      |
| 2.            | GSTR 1 (T/o>1.5 Cr) <sup>2</sup>                  | June – 2020-21                                  | 5 <sup>th</sup> August, 2020  | 11 <sup>th</sup> July, 2020                                      |
| 3.            | GSTR 1 (T/o>1.5 Cr)                               | July – 2020-21                                  | 11 <sup>th</sup> August, 2020 | 11 <sup>th</sup> August, 2020                                    |
| 4.            | GSTR-3B (T/o>1.5 Cr)                              | July – 2020-21                                  | 20 <sup>th</sup> August, 2020 | 20 <sup>th</sup> August, 2020                                    |
| 5.            | GSTR-4 (Composition Dealer) <sup>3</sup>          | FY 2019-20                                      | 31 <sup>st</sup> August, 2020 | 30 <sup>th</sup> April, 2020                                     |
| 6.            | ITC 04 (Job Worker) <sup>4</sup>                  | Quarter 4 – 2019-20<br>&<br>Quarter 1 – 2020-21 | 31 <sup>st</sup> August, 2020 | 25 <sup>th</sup> April, 2020<br>&<br>25 <sup>th</sup> July, 2020 |
| 7.            | LUT Filing <sup>5</sup>                           | FY 2020-21                                      | 31 <sup>st</sup> August, 2020 | 01 <sup>st</sup> April, 2020                                     |
| 8.            | GSTR 5 (Non-Resident Taxable Person) <sup>6</sup> | March – 2019-20 &<br>April-July – 2020-21       | 31 <sup>st</sup> August, 2020 | 20 <sup>th</sup> of Succeeding Month                             |
| 9.            | GSTR 5A (OIDAR Service Providers) <sup>7</sup>    | March – 2019-20 &<br>April-July – 2020-21       | 31 <sup>st</sup> August, 2020 | 20 <sup>th</sup> of Succeeding Month                             |
| 10.           | GSTR 6 (Input Service Distributors) <sup>8</sup>  | March – 2019-20 &<br>April-July – 2020-21       | 31 <sup>st</sup> August, 2020 | 13 <sup>th</sup> of Succeeding Month                             |
| 11.           | GSTR 7 (TDS under GST) <sup>9</sup>               | March – 2019-20 &<br>April-July – 2020-21       | 31 <sup>st</sup> August, 2020 | 10 <sup>th</sup> of Succeeding Month                             |
| 12.           | GSTR 8 (TCS under GST) <sup>10</sup>              | March – 2019-20 &<br>April-July – 2020-21       | 31 <sup>st</sup> August, 2020 | 10 <sup>th</sup> of Succeeding Month                             |

### **Note:**

1. Notification No. 53/2020 – Central Tax dated 24.06.2020 (GST)
2. Notification No. 53/2020 – Central Tax dated 24.06.2020 (GST)
3. Notification No. 59/2020 – Central Tax dated 13.07.2020 (GST)
4. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
5. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
6. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
7. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
8. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
9. Notification No. 55/2020 – Central Tax dated 27.06.2020 (GST)
10. Notification No. 55/2020 – Central Tax dated 27.06.2020(GST)



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*Disclaimer – Author has exercised utmost care while writing this article, but still this article may contain some error or mistake and no part of this article/writing should be construed or considered as any advice or consultancy whether professional or otherwise. The contents of this article are solely for information and knowledge.*

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### **About the Author:**

Ankit is a Chartered Accountant based in Delhi and the founder of ADA & Co. He has over 7 years of work experience, specializing in the field of taxation (Direct & Indirect) practice. He also has knowledge in the full range of financial services including Business, Taxation, Audit and Account. Further, he has managed assignments in respect of GST Audits, Bank Audits, Stock Audits, PSUs Audits, AR & AP Reconciliation etc and represented clients in tax litigative matters before Indian tax authorities. The aim of this article is to enable the professionals in the industry and students & businessmen to be aware with current developments in the Direct and Indirect tax laws and Accounting Practices.