



ANKIT DINESH AGARWAL & CO.

CHARTERED ACCOUNTANTS

GST Compliance Calendar-September,2020

This article compiles due dates of compliance related to Goods & Service Tax Act (GST) which includes compliance related to Due Dates of filing of GSTR-1, GSTR-3B, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9/9C Return, etc. which falls in month of **September, 2020** including Actual & Extended Due dates.

S. No.	Nature of Compliance	Period	Extended Due Date	Actual Due Date
1.	GSTR 7 (TDS under GST)	August – 2020-21	10 th Sept., 2020	10 th Sept., 2020
2.	GSTR 8 (TCS under GST)	August – 2020-21	10 th Sept., 2020	10 th Sept., 2020
3.	GSTR 1 (T/o>1.5 Cr)	August – 2020-21	11 th Sept., 2020	11 th Sept., 2020
4.	GSTR-3B (T/o<5 Cr) ¹ (Category-A States)	May – 2020-21	12 th Sept., 2020*	22 nd June, 2020
5.	GSTR 6 (Input Service Distributors)	August – 2020-21	13 th Sept., 2020	13 th Sept., 2020
6.	GSTR-3B (T/o<5 Cr) ¹ (Category-B States)	May – 2020-21	15 th Sept., 2020*	24 th June, 2020
7.	GSTR-3B (T/o>5 Cr)	August – 2020-21	20 th Sept., 2020	20 th Sept., 2020
8.	GSTR 5 (Non-Resident Taxable Person)	August – 2020-21	20 th Sept., 2020	20 th Sept., 2020
9.	GSTR 5A (OIDAR Service Providers)	August – 2020-21	20 th Sept., 2020	20 th Sept., 2020
10.	GSTR-3B (T/o<5 Cr) ¹ (Category-A States)	June – 2020-21	23 th Sept., 2020*	22 nd July, 2020
11.	GSTR-3B (T/o<5 Cr) ¹ (Category-B States)	June – 2020-21	25 th Sept., 2020*	24 th July, 2020
12.	GSTR-3B (T/o<5 Cr) ¹ (Category-A States)	July – 2020-21	27 th Sept., 2020*	22 nd Aug., 2020
13.	GSTR-3B (T/o<5 Cr) ¹ (Category-B States)	July – 2020-21	29 th Sept., 2020*	24 th Aug., 2020
14.	GSTR-9 (Annual Return) (T/o>2 Cr)#	FY – 2018-19	30 th Sept., 2020	31 st December, 2019
15.	GSTR-9C (Reconciliation Statement) (T/o>5 Cr)##	FY – 2018-19	30 th Sept., 2020	31 st December, 2019



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16.	GSTR-3B (T/o<5 Cr) (One time Late Fees Waiver Scheme)	July – 2017 to January - 2020	30 th Sept., 2020**	30 th Sept., 2020**
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* No Late Fees & interest applicable, if filed till these dates. But reduced rate of interest @ 9% will be applicable from these dates (revised due dates) to 30th Sept., 2020. After 30th Sept., 2020 interest @18% will be applicable.

** Last date to take the benefit of reduced late fees (i.e. Furnishes from 1st July, 2020 to 30th Sep,2020, Late Fee Maximum 500/- per return & Zero (0) for NIL Return).

For Annual turnover is less than 2 Cr., it is optional.

For Annual turnover in excess of Rs. 2 Cr. but less than 5 Cr., it is optional. However, it is not applicable for Annual turnover below Rs. 2 Cr.

Category-A States

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-B States

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 Delhi.

Note:

1. Notification No. 52/2020 – Central Tax dated 24.06.2020 (GST)

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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YouTube	https://www.youtube.com/channel/UCZbZqzclt5fZTqMuNVqSiTQ	
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.	