



# **ANKIT DINESH AGARWAL & CO.**

## **CHARTERED ACCOUNTANTS**

### **GST Compliance Calendar-October,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 **October, 2020** including Actual & Extended Due dates.

<b>S.No.</b>	<b>Nature of Compliance</b>	<b>Period</b>	<b>Due Date</b>
1.	<b>GSTR-3B</b> (T/o<5 Cr) * ( <b>Category-A States</b> )	August-2020	1 <sup>st</sup> Oct., 2020 <sup>1</sup> (Actual-22 <sup>nd</sup> Sept., 2020)
2.	<b>GSTR-3B</b> (T/o<5 Cr) * ( <b>Category-B States</b> )	August-2020	3 <sup>rd</sup> Oct., 2020 <sup>1</sup> (Actual-24 <sup>th</sup> Sept., 2020)
3.	<b>GSTR 7</b> (TDS under GST)	September-2020	10 <sup>th</sup> Oct., 2020
4.	<b>GSTR 8</b> (TCS under GST)	September-2020	10 <sup>th</sup> Oct., 2020
5.	<b>GSTR 1</b> (T/o>1.5 Cr)	September-2020	11 <sup>th</sup> Oct., 2020
6.	<b>GSTR 6</b> (Input Service Distributors)	September-2020	13 <sup>th</sup> Oct., 2020
7.	<b>GST CMP 08</b>	Q2 - 2020-21	18 <sup>th</sup> Oct., 2020
8.	<b>GSTR-3B</b> (T/o>5 Cr)	September-2020	20 <sup>th</sup> Oct., 2020
9.	<b>GSTR 5</b> (Non-Resident Taxable Person)	September-2020	20 <sup>th</sup> Oct., 2020
10.	<b>GSTR 5A</b> (OIDAR Service Providers)	September-2020	20 <sup>th</sup> Oct., 2020
11.	<b>GSTR-3B</b> (T/o<5 Cr) ( <b>Category-A States</b> )	September-2020	22 <sup>nd</sup> Oct., 2020
12.	<b>GSTR-3B</b> (T/o<5 Cr) ( <b>Category-B States</b> )	September-2020	24 <sup>th</sup> Oct., 2020
13.	<b>GSTR 1</b> (T/o<=1.5 Cr)	Q2 - 2020-21	31 <sup>st</sup> Oct., 2020
14.	<b>GSTR 4</b> (Composition Suppliers) **	FY - 2017-18 & FY - 2018-19	31 <sup>st</sup> Oct., 2020 <sup>2</sup>
15.	<b>GSTR-9</b> (Annual Return) (T/o>2 Cr) #	FY - 2018-19	31 <sup>st</sup> Oct., 2020 <sup>3</sup> (Actual-31 <sup>st</sup> Dec., 2019)
16.	<b>GSTR-9C</b> (Reconciliation Statement) (T/o>5 Cr) ##	FY - 2018-19	31 <sup>st</sup> Oct., 2020 <sup>3</sup> (Actual-31 <sup>st</sup> Dec., 2019)

#### **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.



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### **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.

\* No Late Fees & interest applicable, if filed till these dates. After that interest @18% will be applicable.

\*\* GSTR-4 for 2017-18 & 2018-19 can be filed, if not yet filed, between 22.09.2020 to 31.10.2020 with full waiver of late fee in case of NIL return and late fee of Rs 500/- per return in other cases.

# 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.

### **Note:**

1. Notification No. 54/2020 – Central Tax dated 24.06.2020 (GST).
2. Notification No. 67/2020 – Central Tax dated 21.09.2020 (GST).
3. Notification No. 69/2020 – Central Tax dated 30.09.2020 (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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<b>About the Author</b>	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.	