

GST

Due Dates for GSTR-1 and GSTR-3B

UPDATE NO. 42 OF 2020



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exceeding expectations
SINCE 1985



I. GSTR-3B

S.NO	Tax Period	Aggregate Turnover in preceding FY			Central Tax Notification
		More than INR 5 crore	Less than INR 5 crore		
			Category 1	Category 2	
1.	Oct-20	20-11-2020	22-11-2020	24-11-2020	76/2020
2.	Nov-20	20-12-2020	22-12-2020	24-12-2020	
3.	Dec-20	20-01-2021	22-01-2021	24-01-2021	
4.	Jan-21	20-02-2021	22-02-2021	24-02-2021	
5.	Feb-21	20-03-2021	22-03-2021	24-03-2021	
6.	Mar-21	20-04-2021	22-04-2021	24-04-2021	

II. GSTR-1

S.NO	Tax Period	Due Date	Central Tax Notification
1.	Aggregate turnover more than INR 1.5 crore in preceding FY or current FY		
A.	Oct-20	11-11-2020	75/2020
B.	Nov-20	11-12-2020	
C.	Dec-20	11-01-2021	
D.	Jan-21	11-02-2021	
E.	Feb-21	11-03-2021	
F.	Mar-21	11-04-2021	
2.	Aggregate turnover up to INR 1.5 crore in preceding FY or current FY		
A.	Oct-20 to Dec-20	13-01-2021	74/2020
B.	Jan-21 to Mar-21	13-04-2021	

III. References

Particulars	Description
Category 1	Taxpayers having Place of business in States of 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 or Lakshadweep
Category 2	Taxpayers having Place of business in States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi



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