

GST Alert 01/2018-19

Date 5.04.2018

GST Compliance Dateline Chart

Following chart is a ready reckoner for compliances to be done in GST till June 2018.

Due Dates for GST Returns			
Type of Return	Reference	Period	Due Dates
GSTR-3B (to be filed by ALL taxpayers on monthly basis)		Jul-17	25-Aug-17
		August-17	20-Sep-17
		September-17	20-Oct-17
		October-17	20-Nov-17
		November-17	20-Dec-17
		December-17	22-Jan-18
	56/2017-CT	January-18	20-Feb-18
		February-18	20-Mar-18
		March-18	20-Apr-18
	16/2018-CT	April – 18	20-May-18
		May – 18	20-Jun-18
Jun – 18		20-Jul-18	
GSTR-1 (person having turnover below 1.50 Cr Qtrly Basis)	57/2017-CT	July - Sept 17	31-Dec-17
		Oct - Dec 17	15-Feb-18
		Jan to Mar 18	30-Apr-18
	17/2018-CT	Apr to Jun 18	31-Jul-18
GSTR-1 (Person having turnover above 1.50 Cr - Monthly Basis)	58/2017-CT	Jul-17 to Oct 17	31-Dec-17
		November-17	10-Jan-18
		December-17	10-Feb-18
		January-18	10-Mar-18
		February-18	10-Apr-18
		March-18	10-May-18
	18/2018-CT	April – 18	31-May-18
		May – 18	10-Jun-18
		Jun – 18	10-Jul-18
GSTR-2 (Inward Supply) (See Note 3)	57 & 58/CT	Jul 17	NOT TO BE FILED
		Aug 17 - Mar 18	NOT TO BE FILED
	16 & 17/18 CT	Apr 18 – Jun 18	NOT TO BE FILED

Type of Return	Reference	Period	Due Date
GSTR-3 (Final Liability) (See Note 3)	57 & 58/CT	Jul 17 - Mar 18	NOT TO BE FILED
	16 & 17/18 CT	Apr 18 – Jun 18	NOT TO BE FILED
GSTR-4 (Composite dealer quarterly return)		Jul 17 - Sept 17	24-Dec-17
		Oct 17 Onwards	To be announced
GSTR-5 (Non-Resident return)	68/2017-CT	July-17 to Dec 17	31-Jan-18
		Jan 18 onwards	To be announced
GSTR-5A (Person providing OIDAR svcs from outside India)	69/2017-CT	July-17 to Dec 17	31-Jan-18
		Jan 18 onwards	To be announced
GSTR-6 (Input Service Distributor return)	19/2018-CT	July 17 to April 18	31-May-18
		May 18 onwards	To be announced
GST ITC 04 (details of challans of goods dispatched to or received from a job worker)	63/2017-CT	Jul 17 - Sept 17	31-Dec-17
		Oct 17 - Mar 18	To be announced
Late filing fee (for Form GSTR 3B)			
- For all tax payers	28 & 50/17-CT	Jul 17 - Sept 17	Waived
- For person filing Nil Tax return	64/2017-CT	Oct 17 Onwards	Rs. 20 per day
- For person filing Return with Tax payment		Oct 17 Onwards	Rs. 50 per day
Late filing fee (for Form GSTR 1)			
- For person filing Nil Tax return	4/2018-CT	Jul 17 Onwards	Rs. 20 per day
- For person filing Return with Tax payment		Jul 17 Onwards	Rs. 50 per day
(*GSTN is not levying this late fee currently)			

Formulated by:

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