

GST Alert 06/2018-19

Date 13.08.2018

GST Compliance Dateline Chart

Following chart is a ready reckoner for compliances to be done in GST till March 2019.

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	Apr 18	20-May-18
		May 18	20-Jun-18
		Jun 18	20-Jul-18
	34/2018-CT	Jul 18 to Mar 19	20th of Next Month
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
	33/2018-CT	July to Sept 18	31-Oct-18
		Oct to Dec 18	31-Jan-19
		Jan to Mar 19	30-Apr-19
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
		32/2018-CT	July 18 to Mar 19
GSTR-2 (Inward Supply)	57 & 58/CT	Jul 17 to Mar 18	NOT TO BE FILED
	16 & 17/18 CT	Apr 18 to Jun 18	NOT TO BE FILED
	32 & 33/18 CT	Jul 18 to Mar 19	NOT TO BE FILED

Type of Return	Reference	Period	Due Date
GSTR-3 (Final Liability)	57 & 58/CT	Jul 17 - Mar 18	NOT TO BE FILED
	16 & 17/18 CT	Apr 18 – Jun 18	NOT TO BE FILED
	32 & 33/18 CT	Jul 18 to Mar 19	NOT TO BE FILED
GSTR-4 (Composite dealer quarterly return)	59/2017-CT	Jul 17 - Sept 17	24-Dec-17
	As per Act	Oct 17 onwards	18 th of the month after quarter end
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)	30/2018-CT	July 17 to Aug 18	30-Sept-18
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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