

**GST Alert 20/2017-18**

**Date 14.11.2017**

### GST Compliance Dateline Chart

GST Council in its 23<sup>rd</sup> meeting held on 10.11.2017 in Guwahati has announced some major changes in the GST Compliance norms to give relief to tax payers from the grueling schedule of forms to be filed. Following chart is a ready reckoner for the all the compliances to be done in the coming months till March 2018. **Kindly note the compliance chart is subject to change as underlying notifications have not yet been issued.**

Revised Due Dates for GST return as per 23rd GST Council Meeting		
Type of Return	Period	New Due Dates
<b>GSTR-3B</b> (to be filed by <b>ALL taxpayers</b> on monthly basis)	Jul-17 (See note 1)	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	20-Jan-18
	January-18	20-Feb-18
	February-18	20-Mar-18
	March-18	20-Apr-18
<b>GSTR-1</b> (person having turnover <b>below</b> 1.50 Cr - <b>Quarterly Basis</b> )	July - Sept 17	31-Dec-17
	Oct - Dec 17	15-Feb-18
	Jan to Mar 18	30-Apr-18
<b>GSTR-1</b> (Person having turnover <b>above</b> 1.50 Cr - <b>Monthly Basis</b> )	Jul-17 (See note 2)	31-Dec-17
	August-17	
	September-17	
	October-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
<b>GSTR-2 (Inward Supply) (See Note 3)</b>	Jul 17	<b>NOT TO BE FILED</b>
	Aug 17 - Mar 18	<b>NOT TO BE FILED</b>
<b>GSTR-3 (Final Liability) (See Note 3)</b>	Jul 17 - Mar 18	<b>NOT TO BE FILED</b>
<b>GSTR-4 (Composite dealer quaterly return)</b>	Jul 17 - Sept 17	24-Dec-17
	Oct 17 - Mar 18	To be announced

Type of Return	Period	New Due Dates
GSTR-5 (Non-Resident return)	July-17	11-Dec-17
	Aug 17 - Mar 18	To be announced
GSTR-5A (Person providing OIDAR svs from outside India)	July-17	15-Dec-17
	Aug 17 - Mar 18	To be announced
GSTR-6 (Input Service Distributor return)	July-17	31-Dec-17
	Aug 17 - Mar 18	To be announced
TRAN - 1	Original return	31-Dec-17
TRAN - 1	Revised Return	31-Dec-17
TRAN-2	Not Open till now	
TRAN-3	31st August 2017	
GST ITC 04 (details of challans of goods dispatched to or received from a job worker)	Jul 17 - Sept 17	31-Dec-17
	Oct 17 - Mar 18	To be announced
Late filing fee (for Form 3B Return)		
- For all tax payers	Jul 17 - Sept 17	Waived (See Note 4)
- For person filing Nil Tax return	Oct 17 Onwards	Rs. 20 per day
- For person filing Return with Tax payment	Oct 17 Onwards	Rs. 50 per day

**Notes:**

1. Facility to amend Form 3B (**submitted but not filed**) is open only for July 17 period and not thereafter.
2. GSTR 1 filing for July 2017 which is closed for filing now is proposed to be opened again
3. GSTR 2 and 3 filing from July 17 to March 18 is deferred, committee of officers under the chairmanship of GSTN Chairman will advise new due dates.
4. A large number of taxpayers were unable to file their return in FORM GSTR-3B within due date for the months of July to Sept, 2017. Late fee was waived in all such cases. It has been decided that where such late fee was paid, it will be re-credited to their Electronic Cash Ledger under "Tax" head instead of "Fee" head, hence the same can be used for payment of tax in future returns. The software changes for this would be made and thereafter this decision will be implemented

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