

#duedates for Compliance Updates this Week {17th May-23rd May}



Sr. No	Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Due Date	Extended date
1	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (7)	Monthly Payment Of Tax By Registered Person With Turnover Above 1.5 Crores	Every registered person other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10, 51 & 52 shall pay monthly tax on or before 20th of every calendar month.	-	April, 2021	20th May, 2021	NA
2		Rule 61 (5)	Registered person having aggregate turnover exceeding INR 5 crore to File GSTR-3B	Every registered person having aggregate annual turnover exceeding 5 Crore in the previous financial year to file FORM GSTR-3B for the month of April, 2021.	FORM GSTR-3B	April, 2021	20th May, 2021	04th June 2021 (New Interest rate on Late Payment of GST) No Interest till 4th June 2021, 9% Upto 15 Days 18 % Thereafter.
3		Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B (For Category-A not opting for QRMP Scheme)	Every registered person having aggregate annual turnover up to 5 Crore in the previous financial year to file FORM GSTR-3B for the month April, 2021. (For Category A opting for QRMP Scheme: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	April, 2021	22nd May, 2021	21st June, 2021 (New Interest rate on Late Payment of GST) Nil Interest for 15 Days from original due date) 9% for next 15 days 18% Thereafter .

#duedates for Compliance Updates this Week {17th May-23rd May}

4		Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B (For Category-A not opting for QRMP Scheme)	Every registered person having aggregate annual turnover up to 5 Crore in the previous financial year to file FORM GSTR-3B for the month March, 2021. (For Category A opting for QRMP Scheme: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	March, 2021	22nd April, 2021 *	22nd May, 2021 (New Interest rate on Late Payment of GST) Nil Interest for 15 Days from original due date) 9% for next 15 days 18% Thereafter .
5		Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B (For Category-A opting for QRMP Scheme)	Every registered person having aggregate annual turnover up to 5 Crore in the previous financial year to file FORM GSTR-3B for the quarter January to March, 2021. (For Category A opting for QRMP Scheme: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	January to March, 2021	22nd April, 2021 *	22th May, 2021 (New Interest rate on Late Payment of GST) Nil Interest for 15 Days from original due date) 9% for next 15 days 18% Thereafter .
6		Section 39 (5) & Rules 63	Submission Of Monthly Return By Non-Resident Taxable Person in Form GSTR-5	Every registered non-resident taxable person shall furnish return in FORM GSTR-5 electronically with 20th day of calendar month including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act	FORM GSTR-5	April, 2021	20th May, 2021	NA



#duedates for Compliance Updates this Week {17th May-23rd May}

7		Rule 64	Form and manner of submission of return by persons providing online information and database access or retrieval services	Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.	FORM GSTR-5A	April, 2021	20th May, 2021	NA
8	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Rule 11 A & Rule 19 A	Monthly Return / Challan	To pay the furnish to the assessing authority within twenty days of the expiry of a month of the previous month in Form 5 A with Challan through Form 9 A.	Form 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	April, 2021	20th May, 2021	20th June 2021

* The April'21 Due dates are covered as the extension falls on the week of May'21.