

Relief in late fee to Taxpayers filing Form GSTR-3B

01/07/2020

Government has extended dates for GST filings as notified vide [Not. No. 52 & 54/2020](#) dt 24.06.2020 and [Not. No 57/2020-CT](#) dated 30.06.2020.

1. **Late Fee Relief to Normal Taxpayers filing Form GSTR-3B:**

a. **Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY**

Tax period	Late fees waived if return filed on or before
February	24th June
March	24th June
April	24th June

b. **Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY**

Tax period	Late fees waived if return filed on or before (For Group A States)*	Late fees waived if return filed on or before (For Group B States)*
February	30th June	30th June
March	03rd July	05th July
April	06th July	09th July
May	12th Sept	15th Sept
June	23rd Sept	25th Sept
July	27th Sept	29th Sept
August	01st Oct	03rd Oct

Note 1: If the registered persons fail to furnish Form GSTR-3B returns for the tax periods (except August,2020) according to the condition mentioned in the Table 1(a) and (b) above, but furnish the returns till the 30th day of September, 2020, the total amount of late fee payable shall be completely waived if the tax payable is NIL and shall be capped at Rs 500 per return, in case of any tax liability.

Note 2: For the taxpayers having an aggregate turnover of more than Rs 5 Cr. in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee shall be capped at Rs 500 per return and shall stand fully waived for those taxpayers where the total amount of tax payable in the said return is Nil.

Note 3: Taxpayers who are yet to file Form any month(s) from July, 2017 till Jan., 2020, can now file Form GSTR-3B from 1st July, 2020 till 30th Sept., 2020, without any late fee, for those months in which they did not have any tax liability. However, for the months they had a tax liability, their late fee would be capped at Rs 500 per return.

* **Group A-** 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

* **Group B-** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi