

Relief in payment of interest to Taxpayers filing Form GSTR-3B

01/07/2020

3. Relief in Payment of Interest to Normal Taxpayers filing Form GSTR-3B:

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

Tax period(in 2020)	Due Date(in 2020)	No interest payable till(in 2020)	Interest payable @ 9% from & till(in 2020)	Interest payable @ 18% from(in 2020)
Feb	20th Mar	4th Apr	5th Apr to 24th Jun	25th Jun
Mar	20th Apr	5th May	6th May to 24th Jun	25th Jun
Apr	20th May	4th Jun	5th Jun to 24th Jun	25th Jun
May	27th Jun (extended date for filing)	27th Jun	--	28th Jun

b. Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

Tax period(in 2020)	Due Date(in 2020)	No interest payable till(in 2020)	Interest payable @ 9% from & till(in 2020)	Interest payable @ 18% from(in 2020)
Feb	22nd Mar	30th Jun	1st July to 30th Sept	1st Oct
Mar	22nd Apr	3rd July	4th July to 30th Sept	1st Oct
Apr	22nd May	6th July	7th July to 30th Sept	1st Oct
May	12th July (extended date for filing)	12th Sept.	13th Sept to 30th Sept	1st Oct
Jun	22nd July	23rd Sept.	24th Sept to 30th Sept	1st Oct
July	22nd Aug	27th Sept.	28th Sept to 30th Sept	1st Oct
Aug	01st Oct	01st Oct	--	2nd Oct

c. Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

Tax period(in 2020)	Due Date(in 2020)	No interest payable till(in 2020)	Interest payable @ 9% from & till(in 2020)	Interest payable @ 18% from(in 2020)
Feb	24th Mar	30th Jun	1st July to 30th Sept	1st Oct
Mar	24th Apr	5th July	6th July to 30th Sept.	1st Oct
Apr	24th May	9th July	10th July to 30th Sept.	1st Oct
May	14th July (extended date for filing)	15th Sept	16th Sept to 30th Sept.	1st Oct
Jun	24th July	25th Sept	26th Sept to 30th Sept.	1st Oct
July	24th Aug	29th Sept.	30th Sept.	1st Oct
Aug	03rd Oct	03rd Oct	--	4th Oct