

A2Z Taxcorp LLP

1. Full Waiver of Late Fees for filing FORM GSTR-1 vide Notification No. 53/2020 - CT dt 24.06.2020

Sr. No	Class of Registered Person	Forms	Tax Period	To be filled by
1	Taxpayers having an aggregate turnover of more than rupees 1.5 Crores (> Rs 1.5 Cr) in the preceding financial year [Monthly Filer]	Form GSTR-1	March, 2020	July 10, 2020
		Form GSTR-1	April, 2020	July 24, 2020
		Form GSTR-1	May, 2020	July 28, 2020
		Form GSTR-1	June, 2020	August 05, 2020
2	Taxpayers having an aggregate turnover up to rupees 1.5 Crores (< Rs 1.5 Cr) in the preceding financial year [Quarterly Filer]	Form GSTR-1	January 2020 to March 2020	July 17, 2020
		Form GSTR-1	April 2020 to June 2020	August 03, 2020

2. NIL or Reduction in Interest Rate for the month from February 2020 to July 2020 for filling Form GSTR-3B Vide Notification No. 51/2020 - CT dt 24.06.2020

Sr. No	Class of Registered Person	Forms	Tax Period	To be filed by	Rate of Interest
1	Taxpayers having an aggregate turnover of more than rupees 5 Crores (> Rs 5 Cr) in the preceding financial year	Form GSTR-3B	February 2020, March 2020, April 2020, [May 2020]* *Note: vide Notification No. 36/2020 – CT dt. 03.04.2020	<ul style="list-style-type: none"> For Feb 2020: April 04, 2020 For Mar 2020: May 05, 2020 For April 2020: June 04, 2020 For May 2020: June 27, 2020 	<ul style="list-style-type: none"> Nil Interest for First 15 days from the due date, 9% p.a thereafter till June 24, 2020 18% p.a thereafter from June 25, 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores (up to Rs. 5 Crore) in the preceding financial year, whose principal place of business is in	Form GSTR-3B	February, 2020	June 30, 2020	<ul style="list-style-type: none"> Nil Interest till June 30, 2020, 9% p.a. thereafter till September 30, 2020 18% p.a thereafter w.e.f. October 01, 2020

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	the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Form GSTR-3B	March, 2020	July 03, 2020	<ul style="list-style-type: none"> • Nil Interest till July 03, 2020, • 9% p.a thereafter till September 30, 2020 • 18% p.a thereafter w.e.f. October 01, 2020
		Form GSTR-3B	April, 2020	July 06, 2020	<ul style="list-style-type: none"> • Nil Interest till July 06, 2020, • 9% p.a thereafter till September 30, 2020 • 18% p.a thereafter w.e.f. October 01, 2020
		Form GSTR-3B	May, 2020	September 12, 2020	<ul style="list-style-type: none"> • Nil Interest till September 12, 2020, • 9% p.a thereafter till September 30, 2020 • 18% p.a thereafter w.e.f. October 01, 2020
		Form GSTR-3B	June, 2020	September 23, 2020	<ul style="list-style-type: none"> • Nil Interest till September 23, 2020, • 9% thereafter till September 30, 2020 • 18% p.a thereafter w.e.f. October 01, 2020
		Form GSTR-3B	July, 2020	September 27, 2020	<ul style="list-style-type: none"> • Nil Interest till September 27, 2020 • 9% thereafter till September 30, 2020. • 18% p.a thereafter w.e.f. October 01, 2020.
3	Taxpayers having an aggregate turnover of up to rupees 5 crores (up to Rs. 5 Crore) in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar	Form GSTR-3B	February, 2020	June 30, 2020	<ul style="list-style-type: none"> • Nil Interest till June 30, 2020, • 9% p.a thereafter till September 30, 2020 • 18% p.a thereafter w.e.f. October 01, 2020
		Form GSTR-3B	March, 2020	July 05, 2020	<ul style="list-style-type: none"> • Nil Interest till July 05, 2020, • 9% p.a thereafter till September 30, 2020

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Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Form GSTR-3B	April, 2020	July 09, 2020	<ul style="list-style-type: none"> 18% p.a thereafter w.e.f. October 01, 2020
	Form GSTR-3B	May, 2020	September 15, 2020	<ul style="list-style-type: none"> Nil Interest till July 09, 2020, 9% p.a. thereafter till September 30, 2020. 18% p.a thereafter w.e.f. October 01, 2020
	Form GSTR-3B	June, 2020	September 25, 2020	<ul style="list-style-type: none"> Nil Interest till September 15, 2020, 9% p.a thereafter till September 30, 2020. 18% p.a thereafter w.e.f. October 01, 2020
	Form GSTR-3B	July, 2020	September 29, 2020	<ul style="list-style-type: none"> Nil Interest till September 25, 2020, 9% p.a thereafter till September 30, 2020. 18% p.a thereafter w.e.f. October 01, 2020

3. Waiver of Late Fees for filing in Form GSTR-3B for the month from February 2020 to July 2020 Vide Notification No. 52/2020 - CT dt 24.06.2020

Sr. No	Class of Registered Person	Forms	Tax Period	To be Filed by	Condition
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1	Taxpayers having an aggregate turnover of more than rupees 5 Crores (> Rs 5 Cr) in the preceding financial year	Form GSTR-3B	February 2020, March 2020, April 2020, May 2020, June 2020, July 2020	<ul style="list-style-type: none"> For Feb 2020: April 04, 2020 For Mar 2020: May 05, 2020 For April 2020: June 04, 2020 For May 2020: June 27, 2020 For June 2020: July 20, 2020 For July 2020: August 20, 2020 	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before June 24, 2020. If filed after June 24, 2020 then late fee shall be payable from the original due date of the return.
2	Taxpayers having an aggregate turnover of up to rupees 5 crores (up to Rs. 5 Crore) in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Form GSTR-3B	February, 2020	June 30, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before June 30, 2020. If filed after June 30, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	March, 2020	July 03, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before July 03, 2020. If filed after July 03, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	April, 2020	July 06, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before July 06, 2020. If filed after July 06, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	May, 2020		<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before September 12, 2020.

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				September 12, 2020	<ul style="list-style-type: none"> If filed after September 12, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	June, 2020	September 23, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before September 23, 2020 If filed after September 23, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	July, 2020	September 27, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before September 27, 2020 If filed after September 27, 2020 then late fee shall be payable from the original due date of the return.
3	Taxpayers having an aggregate turnover of up to rupees 5 crores (up to Rs. 5 Crore) in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir,	Form GSTR-3B	February, 2020	June 30, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before June 30, 2020 If filed after June 30, 2020 then late fee shall be payable from the original due date of the return.
		Form GSTR-3B	March, 2020	July 05, 2020	<ul style="list-style-type: none"> Nil Late Fees, If Form GSTR-3B is furnished on or before July 05, 2020. If filed after July 05, 2020 then late fee shall be payable from the original due date of the return.

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Ladakh, Chandigarh and Delhi	Form GSTR-3B	April, 2020	July 09, 2020	<ul style="list-style-type: none"> • Nil Late Fees, If Form GSTR-3B is furnished on or before July 09, 2020. • If filed after July 09, 2020 then late fee shall be payable from the original due date of the return.
	Form GSTR-3B	May, 2020	September 15, 2020	<ul style="list-style-type: none"> • Nil Late Fees, If Form GSTR-3B is furnished on or before September 15, 2020. • If filed after September 15, 2020 then late fee shall be payable from the original due date of the return.
	Form GSTR-3B	June, 2020	September 25, 2020	<ul style="list-style-type: none"> • Nil Late Fees, If Form GSTR-3B is furnished on or before September 25, 2020 • If filed after September 25, 2020 then late fee shall be payable from the original due date of the return.
	Form GSTR-3B	July, 2020	September 29, 2020	<ul style="list-style-type: none"> • Nil Late Fees, If Form GSTR-3B is furnished on or before September 29, 2020 • If filed after September 29, 2020 then late fee shall be payable from the original due date of the return.

Kindly watch our latest video for the ease of understanding and clarify purpose at:
<https://youtu.be/LvIFVxGjPdo>

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