

DUE DATES FOR VARIOUS RETURNS IN GST

[Updated as on 26th October, 2018]

GSTR-1 (Below 1.5 Crores)			
Month	Due Date	Notification	Remarks
Jul-17 to Sep-17	31-10-2018	30/2017-CT; 57/2017-CT; 71/2017-CT; 43/2018-CT;	(i) Notfns No. 38/2018-CT & 43/2018-CT extend due date for filing of GSTR-1 by taxpayers of Kerala, Kodagu District of Karnataka and Mahe of Puducherry, for the quarter from July, 2018 to September, 2018 to 15 th November, 2018.
Oct-17 to Dec-17	31-10-2018	57/2017-CT; 71/2017-CT; 43/2018-CT;	
Jan-18 to Mar-18	31-10-2018	57/2017-CT; 71/2017-CT; 43/2018-CT;	
Apr-18 to Jun-18	31-10-2018	17/2018-CT; 43/2018-CT;	
Jul-18 to Sep-18	31-10-2018	33/2018-CT; 43/2018-CT;	
Oct-18 to Dec-18	31-01-2019	33/2018-CT; 43/2018-CT;	
Jan-19 to Mar-19	30-04-2019	33/2018-CT; 43/2018-CT;	
			(ii) Notfn No. 43/2018-CT extends due date for filing of GSTR-1 for the period July, 2018 to September, 2018 by taxpayers who have obtained GSTIN in terms of Notfn No. 31/2018-CT to 31-12-2018.

GSTR-1 (Above 1.5 Crores)			
Month	Due Date	Notification	Remarks
Jul-17	31-10-2018	18/2017-CT; 29/2017-CT; 30/2017-CT; 58/2017-CT; 72/2017-CT; 44/2018-CT;	(i) Notfn No. 37/2018-CT extends due date for filing of GSTR-1 by taxpayers of Kerala, Kodagu District of Karnataka and Mahe of Puducherry, for the months of July, 2018 and August, 2018 to 5 th October, 2018 and 10 th October, 2018, respectively.
Aug-17	31-10-2018	18/2017-CT; 29/2017-CT; 30/2017-CT; 58/2017-CT; 72/2017-CT; 44/2018-CT;	
Sep-17	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Oct-17	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Nov-17	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Dec-17	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Jan-18	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Feb-18	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Mar-18	31-10-2018	58/2017-CT; 72/2017-CT; 44/2018-CT;	
Apr-18	31-10-2018	18/2018-CT; 44/2018-CT;	
May-18	31-10-2018	18/2018-CT; 44/2018-CT;	
Jun-18	31-10-2018	18/2018-CT; 44/2018-CT;	
Jul-18	31-10-2018	32/2018-CT; 44/2018-CT;	
Aug-18	31-10-2018	32/2018-CT; 44/2018-CT;	(ii) Notfn No. 44/2018-CT extends due date for filing of GSTR-1 for the period July, 2018 to November, 2018 by taxpayers who have obtained GSTIN in terms of Notfn No. 31/2018-CT to 31-12-2018.
Sep-18	31-10-2018	32/2018-CT; 44/2018-CT;	
Oct-18	11-11-2018	32/2018-CT; 44/2018-CT;	
Nov-18	11-12-2018	32/2018-CT; 44/2018-CT;	
Dec-18	11-01-2019	32/2018-CT; 44/2018-CT;	
Jan-19	11-02-2019	32/2018-CT; 44/2018-CT;	
Feb-19	11-03-2019	32/2018-CT; 44/2018-CT;	
Mar-19	11-04-2019	32/2018-CT; 44/2018-CT;	

GSTR-3B			
Month	Due Date	Notification	Remarks
Jul-17	25-08-2017	21/2017-CT;23/2017-CT; 24/2017-CT;	<p>(i) Notfn No. 24/2017-CT says If Tran-1 is filed by 28.08.17 then balance cash should be paid on or before 25.08.17</p> <p>(ii) Notfn No. 36/2018-CT extends due date for filing of GSTR-3B by taxpayers of Kerala, Kodagu District of Karnataka and Mahe of Puducherry, for the months of July, 2018 and August, 2018 to 5th October, 2018 and 10th October, 2018, respectively. Further, Notfn No. 47/2018-CT extends due date for filing of GSTR-3B for the above months by taxpayers who have obtained GSTIN in terms of Notfn No. 31/2018-CT to 31-12-2018.</p> <p>(iii) Notfn No. 45/2018-CT extends due date for filing of GSTR-3B for the months July, 2017, August, 2017, January 2018, February, 2018 and March, 2018 by taxpayers who have obtained GSTIN in terms of Notfn No. 31/2018-CT to 31-12-2018.</p> <p>(iv) Notfn No. 46/2018-CT extends due date for filing of GSTR-3B for the months May, 2018 June, 2018, July, 2018, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 by taxpayers who have obtained GSTIN in terms of Notfn No. 31/2018-CT to 31-12-2018.</p>
Aug-17	20-09-2017	21/2017-CT; 35/2017-CT;	
Sep-17	20-10-2017	35/2017-CT;	
Oct-17	20-11-2017	35/2017-CT;	
Nov-17	20-12-2017	35/2017-CT;	
Dec-17	22-01-2018	35/2017-CT; 02/2018-CT;	
Jan-18	20-02-2018	56/2017-CT;	
Feb-18	20-03-2018	56/2017-CT;	
Mar-18	20-04-2018	56/2017-CT;	
Apr-18	22-05-2018	16/2018-CT; 23/2018-CT;	
May-18	20-06-2018	16/2018-CT;	
Jun-18	20-07-2018	16/2018-CT;	
Jul-18	24-08-2018	34/2018-CT; 35/2-18-CT;	
Aug-18	20-09-2018	34/2018-CT;	
Sep18	25-10-2018	34/2018-CT as amended by Notfn No. 55/2018-Central Tax, dt. 21-10-2018;	
Oct-18	20-11-2018	34/2018-CT;	
Nov-18	20-12-2018	34/2018-CT;	
Dec-18	20-01-2019	34/2018-CT;	
Jan-19	20-02-2019	34/2018-CT;	
Feb-19	20-03-2019	34/2018-CT;	
Mar-19	20-04-2019	34/2018-CT;	

GSTR-4 (Composition)			
Month	Due Date	Notification	Remarks
Jul-17 to Sep-17	24-12-2017	41/2017-CT; 59/2017-CT;	
Oct-17 to Dec-17	18-01-2018	Sec39(2)	
Jan-18 to Mar-18	18-04-2018	Sec39(2)	
Apr-18 to Jun-18	18-07-2018	Sec39(2)	

GSTR-5 (Non Resident Tax Payer)			
Month	Due Date	Notification	Remarks
Jul-17	31-01-2018	60/2017-CT; 68/2017-CT;	Or, within seven days after the last day of the period of registration specified under sub-section (1) of Section 27, whichever is earlier.
Aug-17	31-01-2018	60/2017-CT; 68/2017-CT;	
Sep-17	31-01-2018	60/2017-CT; 68/2017-CT;	
Oct-17	31-01-2018	60/2017-CT; 68/2017-CT;	
Nov-17	31-01-2018	68/2017-CT;	
Dec-17	31-01-2018	68/2017-CT;	
Jan-18	20-02-2018	Sec39(5)	
Feb-18	20-03-2018	Sec39(5)	
Mar-18	20-04-2018	Sec39(5)	
Apr-18	20-05-2018	Sec39(5)	
May-18	20-06-2018	Sec39(5)	
Jun-18	20-07-2018	Sec39(5)	

GSTR-5A (OIDAR)			
Month	Due Date	Notification	Remarks
Jul-17	31-01-2018	25/2017-CT;42/2017-CT;61/2017-CT; 69/2017-CT;	
Aug-17	31-01-2018	42/2017-CT;61/2017-CT; 69/2017-CT;	
Sep-17	31-01-2018	42/2017-CT;61/2017-CT; 69/2017-CT;	
Oct-17	31-01-2018	61/2017-CT; 69/2017-CT;	
Nov-17	31-01-2018	69/2017-CT;	
Dec-17	31-01-2018	69/2017-CT;	
Jan-18	20-02-2018	Rule 64	
Feb-18	20-03-2018	Rule 64	
Mar-18	20-04-2018	Rule 64	
Apr-18	20-05-2018	Rule 64	
May-18	20-06-2018	Rule 64	
Jun-18	20-07-2018	Rule 64	

GSTR-6 (ISD)			
Month	Due Date	Notification	Remarks
Jul-17	30-09-2018	26/2017-CT;31/2017-CT;43/2017-CT;62/2017-CT;08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Aug-17	30-09-2018	26/2017-CT;31/2017-CT;43/2017-CT;62/2017-CT;08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Sep-17	30-09-2018	43/2017-CT;62/2017-CT;08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT	
Oct-17	30-09-2018	62/2017-CT;08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Nov-17	30-09-2018	08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Dec-17	30-09-2018	08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Jan-18	30-09-2018	08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Feb-18	30-09-2018	08/2018-CT;19/2018-CT;25/2018-CT; 30/2018-CT.	
Mar-18	30-09-2018	19/2018-CT;25/2018-CT; 30/2018-CT.	
Apr-18	30-09-2018	19/2018-CT;25/2018-CT; 30/2018-CT.	
May-18	30-09-2018	25/2018-CT; 30/2018-CT.	
Jun-18	30-09-2018	25/2018-CT; 30/2018-CT.	
Jul-18	30-09-2018	25/2018-CT; 30/2018-CT.	
Aug-18	30-09-2018	25/2018-CT; 30/2018-CT.	

GSTR-10 (Final Return)		
Return	Notification	Remarks
GSTR-10 (Final Return)	Notification No. 58/2018-Central Tax, dated 26-10-2018.	Due date for persons whose registration has been cancelled on or before the 30th September, 2018 : 31-12-2018 Other persons : Within three months from the date of cancellation.

GST ITC-01			
Month	Due Date	Notification	Remarks
Jul-17	31-01-2018	44/2017-CT;52/2017-CT; 67/2017-CT;	Notfn No. 42/2018-CT extends the time limit for making the declaration in FORM GST ITC-01, by registered persons who have filed the application in FORM GST-CMP-04 (withdrawal from Composition levy) between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from 04-09-2018, i.e., upto 02-10-2018.
Aug-17	31-01-2018	44/2017-CT;52/2017-CT; 67/2017-CT;	
Sep-17	31-01-2018	44/2017-CT;52/2017-CT; 67/2017-CT;	
Oct-17	31-01-2018	67/2017-CT;	
Nov-17	31-01-2018	67/2017-CT;	

GST ITC - 04			
Month	Due Date	Notification	Remarks
Jul-17 to Jun-18	31-12-2018	53/2017-CT;63/2017-CT; 40/2018-CT; 59/2018-CT;	

Miscellaneous

Return	Notification	Remarks
CMP-01	Order-01/2017 dt 21-07-2017	Last Date:16.08.17
CMP-03	Order-04/2017-GST dt 29-09-2017; Order-05/2017-GST, dt. 28-10-2017; Order-11/2017-GST dt 21-12-2017;	Last Date:31.01.18
TRAN-1	Order-03/2017-GST dt 21-09-2017; Order-07/2017-GST dt 28-10-2017; Order-09/2017-GST dt 15-11-2017; Order No. 4/2018-GST, dt. 17-09-2018 read with Notfn No. 48/2018 -CT dt 10-09-2018.	(i) Last Date:27.12.17 (ii) Last date : 31-01-2019 for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.
TRAN-1 Revision	Order-02/2017-GST dt 18-09-2017; Order-08/2017-GST dt 28-10-2017; Order-10/2017-GST dt 15-11-2017;	Last Date:27.12.17
TRAN-2	Order-01/2018-GST dt 28-03-2018; Notfn No. 48/2018 -CT dt 10-09-2018	(i) Last Date:30.06.18 (ii) Last Date : 30-04-2019 for the registered persons who filed TRAN-1 in accordance with sub-rule (1A) of Rule 117 of CGST Rules (<i>persons who could not submit Tran-1 by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council extending due date till 31-01-2019</i>).
REG-26	Order-06/2017-GST dt 28-10-2017; Notfn No. 31/2018-CT;	Last Date: 31.12.17; 31-08-2018

Late Fee Waived			
Return	Months	Notification	Remarks
GSTR-1	All months	04/2018-CT;	10/- for NIL; 25/- for others
GSTR-3B	Jul-17	28/2017- CT;	Complete waiver
GSTR-3B	Aug-17 & Sep-17	50/2017- CT;	Complete waiver
GSTR-3B	From Oct-17	64/2017- CT;	10/- for NIL; 25/- for others
GSTR-3B	Oct-17 to Apr-18	22/2018-CT;	Waived for those who submitted but not filed Tran-1 on or before 27-12-2017. Conditions : (i) Filed Tran-1 on or before 10-05-2018. (ii) Filed GSTR-3B for Oct-17 to Apr-18 before 31-05-2018.
GSTR-4	all months	73/2017-CT;	10/- for NIL; 25/- for others
GSTR-5	all months	05/2018-CT;	10/- for NIL; 25/- for others
GSTR-6	all months	07/2018-CT;	10/- for NIL; 25/- for others

Notification No. 41/2018-CT waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

(i) the registered persons whose return in FORM GSTR-3B of the Central Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;

(ii) the registered persons who have filed the return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;

(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Central Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.