

TAX INFO

Dated: 21.08.2020

Latest update on GST Law: Information regarding **Clarification on due date of filing of GSTR-3B for the month of July, 2020** based on the **Notification 52/2020 dated 24.06.2020**.

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Clarification regarding due date of filing of GSTR-3B for the month of July, 2020

Yesterday as we all know was 20.08.2020 and there was a lot of confusion among legal fraternity regarding the due date of GSTR-3B as the GST portal shows different due dates for different taxpayers.

To avoid confusion, it is clarified that as per law the due date of GSTR-3B for the month of July, 20 is as under in the staggered manner:

S.No.	Particulars	Due Date
1.	All Taxpayers having turnover more than Rs. 5 crores	20.08.2020
2.	Taxpayers having turnover upto Rs. 5 crores- Category I States	22.08.2020
3.	Taxpayers having turnover upto Rs. 5 crores- Category II States	25.08.2020

Due to Covid-19, Government issued Notification No. 52/2020 dated 24.06.2020 to provide waiver period to the taxpayers. As per the waiver period the last date of GSTR-3B for the month of July is:

S.No.	Particulars	Waiver Date
1.	No waiver Date for Taxpayers having turnover more than Rs. 5 crores	20.08.2020
2.	Taxpayers having turnover upto Rs. 5 crores- Category I States	27.09.2020
3.	Taxpayers having turnover upto Rs. 5 crores- Category II States	29.09.2020

The waiver period does not mean that the due date of return has been extended. Waiver date means that if a taxpayer files a return after the due dates but before Waiver Date and has certain tax liability then the late fees will be capped at Rs. 500/- (Rs. 250/- SGST + Rs. 250/- CGST) per return and if the taxpayer has no tax liability then the late fees will be NIL.

If the taxpayer files GSTR-3B after the waiver period, the normal late fees i.e. of Rs. 50/- (Tax Liability) per day or Rs. 20/- (Nil Liability) per day will be applicable from the original due date i.e. 20.08.2020 or 22.08.2020 or 25.08.2020 as applicable till the date of default.

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