

Clarifications regarding filing of Returns for the month of February, March and April 2020.

Dear Sir/ Madam,

There are numerous misconceptions and misunderstandings regarding filing of monthly GSTR 3B returns for the month of February, March and April 2020 that the due date of the same has been extended to 30th June 2020.

In this regard, we would like to clarify that CBIC has issued Circular No. 136/06/2020 dated 3rd Apr. 2020 in which it is clearly mentioned that the due dates for furnishing GSTR 3B has NOT been extended but there is a waiver of late fees and interest or reduction of rates of interest for prescribed class of registered persons based on their turnover as mentioned in the circular provided that the returns are filed on or before prescribed dates in the said circular supported by Notification No 31/2020 of Central Tax dated 03rd April 2020

Given below are the details of the said Notification

S. No.	Class of registered persons	Rate of interest	Tax period	Condition
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020

			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020."

Kindly go through the same and take necessary steps to ensure the above compliances.

Regards,

Vinay Sejjal

(Advocate)