

ANNEXURE :-

Covid -19 Releif in late fee, Interst by extended due dates of Returns for period , March/QE March, April and May 2021.

A1. (TAX PAYERS HAVING AGGREGATE TURNOVER UP TO 5 CR.) OPT QUARTLY RETURN

TYPE OF RETURN	RETURN PERIOD	ORIGINAL DUE DATE	RELEIF IN DUE DATE	EXTENDED DUE DATE	INTEREST RATE
QRMP (3B)	QE MARCH 21	*22-04-2021 (CATEGORY-1)	15 DAYS by notification date 01-05-2021 + 45 DAYS by press realise dt. 28-05-2021.	21-06-2021	1.) UP TO 07-05-2021- NIL. 2.)FROM 08-05-2021 TO 21- 06-2021 @9%. 3.) FROM 22-06-2021 @18% Per Annum.
		**24-04-2021 (CATEGORY-2)	15 DAYS by notification date 01-05-2021 + 45 DAYS by press realise dt. 28-05-2021.	23-06-2021	1.) UP TO 09-05-2021- NIL. 2.)FROM 10-05-2021 TO 23- 06-2021 @9%. 3.) FROM 24-06-2021 @18% Per Annum.
PMT-06	Apr-21	25-05-2021	15 DAYS by notification date 01-05-2021 + 30 DAYS by press realise dt. 28-05-2021.	09-07-2021	1.) UP TO 09-06-2021- NIL. 2.)FROM 10-06-2021 TO 09- 07-2021 @9%. 3.) FROM 10-07-2021 @18% Per Annum.
PMT-06	May-21	25-06-2021	15 DAYS by notification date 01-05-2021 + 15 DAYS by press realise dt. 28-05-2021.	25-07-2021	1.) UP TO 10-07-2021- NIL. 2.)FROM 11-07-2021 TO 25- 07-2021 @9%. 3.) FROM 26-07-2021 @18% Per Annum.

A2. (TAX PAYERS HAVING AGGREGATE TURNOVER UP TO 5 CR.) OPT QUARTLY RETURN

TYPE OF RETURN	RETURN PERIOD	ORIGINAL DUE DATE	RELEIF IN DUE DATE	EXTENDED DUE DATE	INTEREST RATE
MONTHLY (3B)	Mar-21	20-04-2021	15 DAYS by notification date 01-05-2021 + 45 DAYS by press realise dt. 28-05-2021.	19-06-2021	1.) UP TO 05-05-2021- NIL. 2.)FROM 06-05-2021 TO 19-06-2021 @9%. 3.) FROM 20-06-2021 @18% Per Annum.
MONTHLY (3B)	Apr-21	20-05-2021	15 DAYS by notification date 01-05-2021 + 30 DAYS by press realise dt. 28-05-2021.	04-07-2021	1.) UP TO 04-06-2021- NIL. 2.)FROM 05-06-2021 TO 04-07-2021 @9%. 3.) FROM 05-07-2021 @18% Per Annum.
MONTHLY (3B)	May-21	20-06-2021	15 DAYS by notification date 01-05-2021 + 15 DAYS by press realise dt. 28-05-2021.	20-07-2021	1.) UP TO 05-07-2021- NIL. 2.)FROM 06-07-2021 TO 20-07-2021 @9%. 3.) FROM 21-07-2021 @18% Per Annum.

A3. (TAX PAYERS HAVING AGGREGATE TURNOVER UP TO 5 CR.) OPTED COMPOSITION SCHEME.

TYPE OF RETURN	RETURN PERIOD	ORIGINAL DUE DATE	RELEIF IN DUE DATE	EXTENDED DUE DATE	INTEREST RATE
CPM-08	QE MARCH 21	18-04-2021	15 DAYS by notification date 01-05-2021 + 45 DAYS by press realise dt. 28-05-2021.	17-06-2021	1.) UP TO 03-05-2021- NIL. 2.)FROM 04-05-2021 TO 17-06-2021 @9%. 3.) FROM 18-06-2021 @18% Per Annum.

B. (TAX PAYERS HAVING AGGREGATE TURNOVER MORE THAN 5 CR.)

TYPE OF RETURN	RETURN PERIOD	ORIGINAL DUE DATE	RELEIF IN DUE DATE	EXTENDED DUE DATE	INTEREST RATE
MONTHLY (3B)	Mar-21	20-04-2021	15 DAYS by notification dated 01-05-2021	05-05-2021	1.)from 20-04-2021 TO 05-05-2021- @9%. 2.) FROM 06-05-2021 @18% Per Annum.
MONTHLY (3B)	Apr-21	20-05-2021	15 DAYS by notification dated 01-05-2021	04-06-2021	1.) FROM 21-05 -2021 to 04-06-2021 @9%. 2.) FROM 05-06-2021 @18% Per Annum.
MONTHLY (3B)	May-21	20-06-2021	15 DAYS by press realise dt. 28-05-2021.	05-07-2021	1.) FROM 21-06-2021 to 05-07-2021 @9%. 2.) FROM 06-07-2021 @18% Per Annum.

C. OTHER RETURNS

TYPE OF RETURN	RETURN PERIOD	ORIGINAL DUE DATE	RELEIF IN DUE DATE	EXTENDED DUE DATE
GSTR-1 (MOTHLY)	Apr-21	11-05-2021	15 DAYS	26-05-2021
	May-21	11-06-2021	15 DAYS	26-06-2021
IFF	Apr-21	13-05-2021	15 DAYS	28-05-2021
	May-21	13-06-2021	15 DAYS	28-06-2021
GSTR-4	F Y 2020-21	30-04-2021	THREE MONTH	31-07-2021
ITC-04	JAN- TO MARCH-21	25-04-2021		30-06-2021