

2020

December

GST Planner



| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---------------------------------------------------------------------------------------|--------|-----------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------|
| 29 | 30 | 01 | 02 | 03 | 04 | 05 |
| 06 | 07 | 08 | 09 | 10 | 11 | 12 |
| | | | | GSTR 7 (TDS Deductor) GSTR 8 (TCS Collector) | GSTR 1* (RTP with T/o > ₹ 1.5 Cr in previous or current FY who have opted for monthly statement) | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| GSTR 6 (ISD) | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| GSTR 3B (RTP with T/o > ₹ 5 Cr in previous FY) GSTR 5- (NRT) GSTR 5A-(OIDAR) | | GSTR 3B* (RTP with T/o <= ₹ 5 Cr in previous FY, Category X) | | GSTR 3B** (RTP with T/o <= ₹ 5 Cr in previous FY, Category Y) | | |
| 27 | 28 | 29 | 30 | 31 | 01 | 02 |
| | | | | For FY 18-19/ 19-20**** GSTR 9 (Mandatory for RTP with T/o > ₹ 2 Cr in a FY) GSTR 9C (Mandatory for RTP with T/o > ₹ 5 Cr in a FY) GSTR 9A (Optional for CTP with T/o <= ₹ 1.5 Cr in a FY) | | |

Monthly Periodicity

Annual Periodicity

The above due dates are for the return/s and statement/s to be filed for previous month i.e. November 2020

* Category X: 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.

** Category Y: 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, Ladakh, Chandigarh and Delhi.

***The Unique Identity Number (UIN) is a special classification made for foreign diplomatic missions and embassies who are not liable to pay taxes in Indian Territory.

**** The due date for filing annual return in GSTR-9 for FY 2019-20 is 31 December 2020. However, considering that the due date for FY 2018-19 is on 31 December 2020 and since the annual return (GSTR-9) and reconciliation statement (GSTR-9C) for FY 2019-20 are not yet enabled on GSTN portal, it appears that the due date for GSTR-9 and GSTR-9C for FY 2019-20 may get extended.

Abbreviations used : ISD - Input Service Distributor NRT - Non-Resident Taxpayer RTP - Regular Tax Payer T/o - Aggregate Turnover
 TDS - Tax Deducted at Source TCS - Tax Collected at Source OIDAR - Online Information and Database Access or Retrieval
 FY - Financial Year UIN- Unique Identification Number CTP - Composition Tax Payer

Disclaimer: GSC Updates are meant for information purposes only. Consultation with your existing consultant or GSC shall be undertaken before taking any tax/business decision/s.

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