

**GSTR-3B - Waiver of Rate of Interest**  
**Notification No.51/2020 - Central Tax dated 24.06.2020**

Taxpayers having turnover in the preceding FY	Rate of Interest	Month
More than Rs. 5 crores	Nil for first 15 days from due date and 9% thereafter till 24.06.2020	Feb 2020, Mar 2020, Apr 2020
Upto Rs. 5 crores in the States of 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	Nil till 30.06.2020 and 9% thereafter till 30.09.2020	Feb 2020
	Nil till 03.07.2020 and 9% thereafter till 30.09.2020	Mar 2020
	Nil till 06.07.2020 and 9% thereafter till 30.09.2020	Apr 2020
	Nil till 12.09.2020 and 9% thereafter till 30.09.2020	May 2020
	Nil till 23.09.2020 and 9% thereafter till 30.09.2020	June 2020

	Nil till 27.09.2020 and 9% thereafter till 30.09.2020	July 2020
Upto Rs. 5 crores in the States of 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	Nil till 30.06.2020 and 9% thereafter till 30.09.2020	Feb 2020
	Nil till 05.07.2020 and 9% thereafter till 30.09.2020	Mar 2020
	Nil till 09.07.2020 and 9% thereafter till 30.09.2020	Apr 2020
	Nil till 15.09.2020 and 9% thereafter till 30.09.2020	May 2020
	Nil till 25.09.2020 and 9% thereafter till 30.09.2020	June 2020
	Nil till 29.09.2020 and 9% thereafter till 30.09.2020	July 2020

**GSTR-3B - Waiver of Late Fees / Penalty**  
Notification No.52/2020 - Central Tax dated 24.06.2020

Taxpayers having turnover in the preceding FY	Month	Waiver
More than Rs. 5 crores	Feb 2020, Mar 2020, Apr 2020	No penalty if GSTR-3B is filed upto 24.06.2020
Upto Rs. 5 crores in the States of 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	Feb 2020	No penalty if GSTR-3B is filed upto 30.06.2020
	Mar 2020	No penalty if GSTR-3B is filed upto 03.07.2020
	Apr 2020	No penalty if GSTR-3B is filed upto 06.07.2020
	May 2020	No penalty if GSTR-3B is filed upto 12.09.2020
	June 2020	No penalty if GSTR-3B is filed upto 23.09.2020
	July 2020	No penalty if GSTR-3B is filed upto 27.09.2020

Upto Rs. 5 crores in the States of 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	Feb 2020	No penalty if GSTR-3B is filed upto 30.06.2020
	Mar 2020	No penalty if GSTR-3B is filed upto 05.07.2020
	Apr 2020	No penalty if f GSTR-3B is filed upto 09.07.2020
	May 2020	No penalty if GSTR-3B is filed upto 15.09.2020
	June 2020	No penalty if GSTR-3B is filed upto 25.09.2020
	July 2020	No penalty if GSTR-3B is filed upto 29.09.2020
All taxpayers (In case of <b>NIL</b> GSTR-3B)	July 2017 – Jan 2020	No penalty if GSTR-3B is filed between 01.07.2020 to 30.09.2020
All taxpayers (In case of other than <b>NIL</b> GSTR-3B)	July 2017 – Jan 2020	Maximum penalty to be Rs. 500/- (250 under CGST + 250 under SGST) if GSTR-3B is filed

		between 01.07.2020 to 30.09.2020
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**GSTR-1 - Waiver of Late Fees / Penalty**  
**Notification No.53/2020 - Central Tax dated 24.06.2020**

<b>Month / Quarter</b>	<b>Waiver of Late fees / Penalty</b>
Mar 2020	No penalty if GSTR-1 is filed upto 10.07.2020
Apr 2020	No penalty if GSTR-1 is filed upto 24.07.2020
May 2020	No penalty if GSTR-1 is filed upto 28.07.2020
June 2020	No penalty if GSTR-1 is filed upto 05.08.2020
Quarter (Jan – Mar 2020)	No penalty if GSTR-1 is filed upto 17.07.2020

Quarter (Apr – June 2020)	No penalty if GSTR-1 is filed upto 03.08.2020
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**GSTR-3B - Due date extension for Aug 2020**  
Notification No.54/2020 - Central Tax dated 24.06.2020

<b>Taxpayers having turnover in the preceding FY</b>	<b>Month</b>	<b>Extended Due Date</b>
Upto Rs. 5 crores in the States of 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	Aug 2020	01.10.2020
Upto Rs. 5 crores in the States of 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	Aug 2020	03.10.2020

**In the above article, we have summarised the benefits given by CBIC vide Notifications issued on 24.06.2020 only. For previous benefits given by CBIC,**