

Summarized View of Notifications Issued For Extension of GST Compliances**Notification No. 08/2021 & 09/2021 – Central Tax Dated 1st May, 2021**

Particulars	Applicable Period	Aggregate Turnover in Preceding F.Y	Rate of Interest	Period For Which Late Fee Waived
GSTR-3B(Monthly filer)	March'21 - April'21	More Than 5 Cr	First 15 Days from due date- 9% Thereafter- 18%	15 days from due date of furnishing return
GSTR-3B(Monthly filer)	March'21 - April'21	Upto 5 Cr	First 15 Days from due date- NIL Next 15 days - 9% Thereafter- 18%	30 days from due date of furnishing return
GSTR-3B(Quarterly filer)	January'21-March'21	Upto 5 Cr	First 15 Days from due date- NIL Next 15 days - 9% Thereafter- 18%	30 days from due date of furnishing return
Composition Taxpayers	Quarter Ending March'21	N/A	First 15 Days from due date- NIL Next 15 days - 9% Thereafter- 18%	N/A

Notification No. 10/2021 – Central Tax Dated 1st May, 2021

The due date for furnishing return in Form GSTR-4 for the F.Y. ending 31st March, 2021 has been extended till **31st May, 2021**.

Notification No. 11/2021 – Central Tax Dated 1st May, 2021

The due date for filing FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021 has been extended till **31st May, 2021**.

Notification No. 12/2021 – Central Tax Dated 1st May, 2021

The due date for furnishing the details of outward supplies in FORM GSTR-1 for the tax period April, 2021, extended till **26th May 2021**.

Notification No. 13/2021 – Central Tax Dated 1st May, 2021

The return in **FORM GSTR-3B for May, 2021** shall be furnished with the cumulative adjustment of ITC under Rule 36(4) of CGST Rules, 2017, for the period April and May, 2021.

Quarterly return filers can furnish the details of outward supplies using Invoicing Furnishing Facility (IFF) for April, 2021 from **1st May, 2021 to 28th May, 2021**.

Notification No. 14/2021 – Central Tax Dated 1st May, 2021

Time limit for completion of any proceedings, issuance of any notice, filing of any appeal or compliance of any action etc. falling during the period 15th April 2021 to 30th May 2021 is extended upto **31st May, 2021**.