

Late Fees and Interest for GSTR 3B,
GSTR 1 [From Feb'20 to July'20]

About Us

- Rajput Jain & Associates is a Chartered Accountants firm, with its headquarter situated at New Delhi (the capital of India). The firm has been set up by a group of young, enthusiastic, highly skilled and motivated professionals who have taken experience from top consulting firms and are extensively experienced in their chosen fields providing a wide array of Accounting, Auditing, Taxation, Assurance and Business advisory services to various clients and their stakeholders. focus at providing tailor made solutions to challenging problems of our clients, and perform with high quality and timely service.
- Rajput Jain & Associates, a professional firm, offers its clients a full range of services. To serve better and to bring bucket of services under one roof, the firm has merged with its various Chartered Accountancy firms pioneer in diversified fields
- Our main office is located at Delhi. Incidentally, Delhi is the Capital of India. Our other offices are in Mankapur & Moradabad (U.P.). We have associates all over India in big cities. All our offices are well equipped with latest technological support with updated reference materials. We have a large team of professionals other than our Core Team members to meet the requirements of our prospective clients including the existing ones. However, considering our commitment towards high quality services to our clients, our team keeps on growing with more and more associates having strong professional background with good exposure in the related areas of responsibility. Further to meet the growing demands of the fiercely competitive market we are constantly looking forward for team of associates comprising of highly skilled professionals to cater the needs ever increasing clientele.

Late Fees and Interest for GSTR 3B, GSTR 1 [From Feb'20 to July'20]

AGGREGATE TURNOVER IN THE PRECEEDING FY MORE THAN RS.5 CRORE (> Rs 5 Cr)

Tax Period	Due Date of GSTR 3B (a)	Late Fees					Interest		
		GSTR 3B having Tax Liability			GSTR 3B having No Tax Liability		No Interest up to	9% Interest between	18% Interest w.e.f.
		NIL Late Fees	Rs 500 Fixed Late Fees	Rs 50/- Perday Late Fees	NIL Late Fees	Rs 20 Per Day Late Fees			
Feb-2020	20 th Mar'20	If 3B filled by 24 th June 2020	If 3B filled between 25th June 2020 to 30 th Sep'20	3B filled on or after 1st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	If 3B filled till 30 th Sep' 20	From 1 st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	4 th Apr'20	5 th Apr'20 to 24 th June'20	25 th June'20
Mar'20	20 th Apr'20						5 th May'20	6 th May'20 to 24 th June'20	25 th June'20
Apr'20	20 th May'20						4 th June'20	5 th June'20 to 24 th June'20	25 th June'20
May'20	27 th June'20	Till due date i.e. column (a)	After due date till 30 th Sep'20				NA	NA	28 th June'20
June'20	20 th July'20						NA	NA	21 st July'20
July'20	20 th Aug'20						NA	NA	21 st Aug'20

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE

State Category:- CG, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the UT of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Tax Period	Due Date (a)	Late Fees					Interest		
		GSTR 3B having Tax Liability and filled			GSTR 3B – No Tax Liability		No Interest up to	9% Interest between	18% Interest w.e.f.
		NIL Late Fees	Rs 500 Late Fees	Rs 50/- Per day Late Fees	NIL Fee	Rs 20 Per Day Late Fees			
Feb-2020	22 nd March'20	30 th June'20	3B filled till 30 th Sep'20	3B filled From 1 st Oct'20 Late fees after due date(i.e. column a) to till the date of filling 3B	3B filled Till 30 th Sep'20	3B filled From 1 st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	30 th June, 20	After the date specified in previous column i.e. <u>'No Interest'</u> but deposited till 30 th Sep'20	From 1 st Oct'20 to till deposit of tax
Mar'20	22 nd April'20	3 rd July, 20					3 rd July, 20		
Apr'20	22 nd May'20	6 th July, 20					6 th July, 20		
May'20	12 th July'20	12 th Sep'20					12 th Sept'20		
June'20	22 nd July'20	23 rd Sep'20					23 rd Sept'20		
July'20	22 nd Aug'20	27 th Sep'20					27 th Sept'20		

AGGREGATE TURNOVER IN THE PRECEEDING FY UPTO RS.5 CRORE (State 2)

State Category:- HP, Punjab, Uttarakhand, Haryana, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the UT of J&K, Ladakh, Chandigarh or Delhi

Tax Period	Due Date (a)	Late Fees					Interest		
		GSTR 3B having Tax Liability and filled			GSTR 3B – No Tax Liability		No Interest upto	9% Interest between	18% Interest w.e.f.
		NIL Late Fees	Rs 500 Late Fees	Rs 50/- Per day Late Fees	NIL Fee	Rs 20 Per Day Late Fees			
Feb-2020	24 th March'20	30 th June'20	3B filled till 30 th Sep'20	3B filled From 1 st Oct'20 Late fees after due date(i.e. column a) to till the date of filling 3B	3B filled Till 30 th Sep'20	3B filled From 1 st Oct'20 Late fees after due date(i.e. column a) to till the date of filling GSTR 3B	30 th June'20	After the date specified in previous column i.e. <i>'No Interest'</i> but deposited till 30 th Sep'20	From 1 st Oct'20 to till deposit of tax
Mar'20	24 th April'20	5 th July'20					5 th July'20		
Apr'20	24 th May'20	9 th July'20					9 th July'20		
May'20	14 th July'20	15 th Sept'20					15 th Sept'20		
June'20	24 th July'20	25 th Sept'20					25 th Sept'20		
July'20	24 th Aug'20	29 th Sept'20					29 th Sept'20		

Waiver of late fees for GSTR 1

Tax Period	Due Date	Late Fees Waiver if return is furnished by
Mar'20	11 th Apr'20	10 th July'20
Apr'20	11 th May'20	24 th July'20
May'20	11 th June'20	28 th July'20
Jun'20	11 th July'20	5 th August'20
Quarter ending Mar'20	30 th Apr'20	17 th July'20
Quarter ending June'20	31 st July'20	3 rd August'20

One time Relaxation in Late fees for Non Filler of GSTR 3B

Tax Period	GST Return	Late Fees	Return furnished
July 2017 to Jan 2020	Nil Tax Liability in GSTR 3B	NIL	between 01 st July, 2020 to 30 th September, 2020
July 2017 to Jan 2020	Tax Liability in GSTR 3B	Rs 500	Return furnished between 01 st July, 2020 to 30 th Septem, 20

Disclaimer – The above chart is given for the knowledge purpose and before relying on the same please check the respective notification.

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