

GST Return – Compliance Calendar – November 2020

Statutory Due Date	Type of Return & Tax Period	Type of Taxpayer	Ref Notification
10-11-2020	GSTR-7-October 2020	TDS Deductor	
10-11-2020	GSTR-8-October 2020	E-Commerce Operator	
11-11-2020	GSTR-1-October 2020	Agg Turn > 1.5 cr	NTN 75/2020-CT Dated 15-10-2020
13-11-2020	GSTR-6- October 2020	ISD	
20-11-2020	GSTR-3B- October 2020	Agg Turn > 5 cr	NTN 76/2020-CT Dated 15-10-2020
20-11-2020	GSTR-5- October 2020	Non Resident Taxable Person	
20-11-2020	GSTR-5A-October 2020	OIDAR	
22-11-2020	GSTR-3B-October 2020	Agg Turn ≤ 5 cr Cat A State*	NTN 76/2020-CT Dated 15-10-2020
24-11-2020	GSTR-3B-October 2020	Agg Turn ≤ 5 cr Cat B State*	NTN 76/2020-CT Dated 15-10-2020

Notes :

***Cat A:** Regular Tax payers having an aggregate turnover of upto INR 5 crores whose principal place of business is 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

***Cat B:** Regular Tax payers having an aggregate turnover of upto INR 5 crores whose principal place of business is 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

Generation of IRN between 01-11-2020 to 30-11-2020: As per NTN 73/2020-CT dt 01.10.2020, registered person eligible to generate E-invoice may follow the special procedure applicable for 1-10-2020 to 31-10-2020 whereby the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the GSTN within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

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