

# **GST COMPLIANCE CALENDAR- DECEMBER, 2020**

## **GST INSIGHTS BY Rajput Jain & Associates**

**(05.12.2020)**

<b>PARTICULARS</b>	<b>FORM</b>	<b>MONTH/ PERIOD</b>	<b>DUE DATES</b>
<b>GST TDS Deductors</b> -For Authorities Deducting TDS	GSTR-7	November	10.12.2020
<b>GST TCS Collectors</b> -Filed by E-Commerce Operator	GSTR-8	November	10.12.2020
Registered Person having an aggregate turnover in the Preceding Financial Year <b>more than Rs.1.50 Crore</b>	GSTR-1	November	11.12.2020
Auto generated <b>ITC Statement</b>	GSTR-2B	November	12.12.2020
Return for an <b>Input Service Distributor</b>	GSTR-6	November	13.12.2020
Return for <b>Non Resident Taxable Person</b>	GSTR-5	November	20.12.2020
Return for an <b>OIDIAR Service Provider</b>	GSTR-5A	November	20.12.2020
Registered Person having an aggregate turnover in the Preceding Financial Year <b>more than Rs.5.00 Crore</b>	GSTR-3B	November	20.12.2020
<b>State Category:- All States</b>			
Registered Person having an aggregate turnover in the Preceding Financial Year <b>up to Rs.5.00 Crore</b>	GSTR-3B	November	22.12.2020
<b>State Category:-</b> Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Pondicherry, Andaman and Nicobar Islands or Lakshadweep			
Registered Person having an aggregate turnover in the Preceding Financial Year <b>up to Rs.5.00 Crore</b>	GSTR-3B	November	24.12.2020
<b>State Category:-</b> Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi			
<b>GST Annual Return</b>	GSTR-9/9A	FY 2018-19	31.12.2020
<b>GST Annual Audit</b>	GSTR-9C	FY 2018-19	31.12.2020

<b>GST Annual Return</b>	GSTR-9/9A	FY 2019-20	31.12.2020
<b>GST Annual Audit (No date extension till now)</b>	GSTR-9C	FY 2019-20	31.12.2020

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<b>GST Final Return (Cancellation of Registration Case)</b>  Fail to furnish return by the due date but furnish the same between 22.09.2020 to 31.12.2020-Waives the amount of late fees in excess of Rs.500/- (CGST+SGST)	GSTR-10	-	31.12.2020

**JOIN Rajput Jain & Associates E-SUBSCRIPTION**

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