

## GST Return – Compliance Calendar – April 2021

Statutory Due Date	Type of Return/ Form	Period	Type of Taxpayer
10-04-2021	GSTR-7	March 2021	TDS Deductor
10-04-2021	GSTR-8	March 2021	E-Commerce Operator
11-04-2021	GSTR-1	March 2021	Taxpayers opted for monthly filing
13-04-2021	GSTR-1	January – March 2021	Taxpayers opted for QRMP Scheme
13-04-2021	GSTR-6	March 2021	ISD
18-04-2021	CMP-08	January-March 2021	Composition Dealer
20-04-2021	GSTR-3B	March 2021	Taxpayers opted for Monthly filing or whose aggregate turnover exceeds Rs 5 Cr
20-04-2021	GSTR-5	March 2021	Non Resident Taxable Person
20-04-2021	GSTR-5A	March 2021	OIDAR
22-04-2021	GSTR-3B	January-March 2021	Taxpayers opted for QRMP Scheme, having aggregate turnover upto Rs 5 Cr for *Category A States
24-04-2021	GSTR-3B	January-March 2021	Taxpayers opted for QRMP Scheme, having aggregate turnover upto Rs 5 Cr for **Category B States
25-04-2021	ITC-04	January-March 2021	Registered person sending goods for Job work
30-04-2021	GSTR-1	January-March 2021	Agg Turn < 1.5 cr Opted for Quarterly Filing
30-04-2021	GSTR-4	FY 2020-21	Annual Return Composition Taxable Person
30-04-2021	Opting in / out of QRMP Scheme	April – June 2021	Registered person having aggregate turnover upto Rs 5 crores

### Notes:

Categories of Taxpayers whose Aggregate Turnover is upto INR5 crore for the purpose of filing GSTR-3B;

**\*Cat A:** Regular Taxpayers 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 Taxpayers 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.