



KOTHARI K & ASSOCIATES

A. Amnesty Scheme to provide relief to taxpayers for Non-Filing of GSTR – 3B

Period- July 2017 to April 2021

Government of India has again provided an amnesty scheme for One Time Relaxation for all the Non-Filers of GSTR-3B, if returns are filed within 31/08/2021.

Type of Taxpayer	Maximum Penalty if filed after 31/08/2021	Maximum Penalty as per scheme if filed before 31/08/2021
Having Nil Tax Liability	10000 (5000+5000) per Return	500 (250+250) per Return
Other Taxpayer	10000 (5000+5000) per Return	1000(500+500) per Return



A. Relaxation in Upper Cap of Late Fees in filing GSTR-3B and GSTR-1

Applicable Tax Period – May 2021 and onwards

Government has decided to reduce burden of late fees on small taxpayers, therefore the upper cap of late fee is being rationalized to align late fees with turnover of the taxpayers as follows:-

Type of Taxpayer	Late Fees Per day (In Rs.)	Maximum Late Fees (In Rs.)
Having Nil Outward Supplies in GSTR-1 or Nil Tax Liability	<ul style="list-style-type: none">• 20 (10+10) for Nil Return• 50 (25+25) in other Cases	500 (250+250) per Return
AATO* upto 1.5 Cr	50 (25+25)	2,000 (1000+1000) per Return
AATO* above 1.5 Cr and less than 5 Cr	50 (25+25)	5,000 (2500+2500) per Return
AATO* above 5 Cr	50 (25+25)	10,000 (5000+5000) per Return

*Annual Aggregate Turnover (AATO) of the preceding year

B. Relaxation in Upper Cap of Late Fees in filing GSTR-4

Applicable Tax Period – May 2021 and onwards

Type of Taxpayer	Maximum Penalty
Having Nil Tax Liability	500 (250+250) per Return
Other Taxpayer	2000 (1000+1000) per Return

C. Relaxation For Late Filing of GSTR-7 (Monthly Return required to be filed by person required to deduct TDS)

Applicable Tax Period – May 2021 and onwards

- Late Fees per Day- Rs. 50(Rs. 25(CGST) + Rs. 25 (SGST))
- Maximum Late Fees- Rs. 2000 (Rs. 1000(CGST) + Rs. 1000 (SGST))



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A. Relaxation in Filing GSTR-1

- Extension of Due Date in filing GSTR-1/IFF* Return for the Month of **May 2021**.

Category of Taxpayers	Original Due date for Filing GSTR-1/IFF	Extension days	Extended due date
Tax Payer under Normal Scheme filing GSTR-1 monthly	11 th June 2021	15	26 th June 2021
Taxpayer under QRMP Scheme and opt to file IFF monthly	13 th June 2021	15	28 th June 2021

**Invoice Furnishing Facility (IFF) is an optional form for those taxpayers who have opted for QRMP Scheme (Quarterly Return Monthly payment scheme).*



A. Relaxation in Filing GSTR-3B (Monthly) (Turnover Below Rs. 5 Crore)

• **Return for the Month of March 2021**

Filed within	Interest	Late Fee
5 th May, 2021	NIL	Not Applicable
19 th June, 2021	9% p.a.	Not Applicable
After 19 th June 2021	18% p.a.	Applicable • Rs. 20 (C+S) per day for Nil Return • Rs. 50 (C+S) per day for other Case

• **Return for the Month of April 2021**

Filed within	Interest	Late Fee
4 th June, 2021	NIL	Not Applicable
4 th July, 2021	9% p.a.	Not Applicable
After 4 th July, 2021	18% p.a.	Applicable • Rs. 20 (C+S) per day for Nil Return • Rs. 50 (C+S) per day for other Case

• **Return for the Month of May 2021**

Filed within	Interest	Late Fee
5 th July, 2021	NIL	Not Applicable
20 th July, 2021	9% p.a.	Not Applicable
After 20 th July, 2021	18% p.a.	Applicable* • Rs. 20 (C+S) per day for Nil Return • Rs. 50 (C+S) per day for other Case



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A. Relaxation in Filing GSTR-3B (Monthly) (Turnover above Rs. 5 Crore)

- Return for the Month of **March 2021**

Filed within	Interest	Late Fee
20 th April 2021	NIL	Not Applicable
5 th May, 2021	9% p.a.	Not Applicable
After 5 th May, 2021	18% p.a.	Applicable <ul style="list-style-type: none">• Rs. 20 (C+S) per day for Nil Return• Rs. 50 (C+S) per day for other Case

- Return for the Month of **April 2021**

Filed within	Interest	Late Fee
20 th May 2021	NIL	Not Applicable
4 th June, 2021	9% p.a.	Not Applicable
After 4 th June, 2021	18% p.a.	Applicable <ul style="list-style-type: none">• Rs. 20 (C+S) per day for Nil Return• Rs. 50 (C+S) per day for other Case

- Return for the Month of **May 2021**

Filed within	Interest	Late Fee
20 th June 2021	NIL	Not Applicable
5 th July, 2021	9% p.a.	Not Applicable
After 5 th July, 2021	18% p.a.	Applicable <ul style="list-style-type: none">• Rs. 20 (C+S) per day for Nil Return• Rs. 50 (C+S) per day for other Case



KOTHARI K & ASSOCIATES

A. Relaxation in Filing GSTR-3B and payment of Tax (QRMP Scheme)

• **Return for the Month of January to March 2021**

Filed within	Fee for filing Late Return
23 rd June, 2021	Not Applicable
After 23 rd June 2021	Applicable • Rs. 20 (C+S) per day for Nil Return • Rs. 50 (C+S) per day for other Case

• **Payment for the month of March 2021**

Payment of March made within	Interest for Late Payment
09 th May 2021	Not Applicable
23 rd June 2021	9% p.a.
After 23 rd June 2021	18% p.a.

• **Payment for the month of April 2021**

Payment of March made within	Interest for Late Payment
09 th June 2021	Not Applicable
09 th July 2021	9% p.a.
After 09 th July 2021	18% p.a.

• **Payment for the month of May 2021**

Payment of March made within	Interest for Late Payment
10 th July 2021	Not Applicable
25 th July 2021	9% p.a.
After 25 th July 2021	18% p.a.



KOTHARI K & ASSOCIATES

A. Relaxation in case of GSTR-9/9A (Annual Return) and GSTR-9C (Reconciliation Statement) for 2020-21

Category of Taxpayer	GSTR9/9A	GSTR 9C
Below 2 Crores	Optional	Optional
Above 2 Crores Below 5 Crores	Mandatory	Optional
Above 5 Crores	Mandatory	Mandatory

- Taxpayer would be able to self-certify the Reconciliation statement i.e. GSTR 9C instead of getting certified by a Chartered Accountant for the FY 2020-21.

B. Other Extensions provided

- Due date for filing GSTR-4 for FY 2020-21 has been extended to 31.07.2021.
- Due date for filing ITC-04 for QE March 2021 has been extended to 30.06.2021.
- Application of Rule 36(4) for availing ITC for Tax period April, May June 2021 in the return for the period June 2021.
- Companies are allowed to file return through Electronic Verification Code instead of DSC till 31.08.2021.