



## Exemptions and relief from Interest (GSTR-3B)

Taxpayer turnover in the Preceding FY	Tax Period	Due Date	Interest Relief from the due date
<b>More than Rs.5 Cr.</b>	March, 2021	20-Apr-21	Up to 05-May-21 - 9%
			Thereafter - 18%
	April, 2021	20-May-21	Up to 04-Jun-21 - 9%
			Thereafter -18%
<b>Up-to Rs.5Cr.</b>	March, 2021	22-Apr-21/24-Apr-21	Up to 07-May-21/09-May-21 – NIL
			Up to 22-May-21/24-May-21 - 9%
			Thereafter - 18%
	April, 2021	22-05-21/24-05-21	Up to 06-Jun-21 /08-Jun-21 – NIL
			Up to 21-Jun-21/23-Jun-21 - 9%
			Thereafter - 18%
<b>Composition Registered Person</b>	Quarter Ending March, 2021	18-Apr-21	Up to 03-May-21 – NIL
			Up to 18-May-21 - 9%
			Thereafter - 18%

## Late Fees Exemptions(GSTR-3B)

Taxpayer turnover in the Preceding FY	Tax Period	Due Date	No Late fees if return file within below date
More than Rs.5 Cr.	March, 2021	20-Apr-21	05-May-21
	April, 2021	20-May-21	04-Jun-21
Up-to Rs.5Cr.(monthly/Quarterly)	March, 2021	22-Apr-21/ 24-Apr-21	22-May-21/ 24-May-21
	April, 2021	22-May-21/ 24-May-21	21-Jun-21/ 23-Jun-21

## Exemptions from other Due Dates

Particulars	Tax Period	Due Date	Extended Due Date
GSTR-1	April, 2021	11-May-21	26-May-21
IFF Return	April, 2021	11-May-21	28-May-21
GSTR-4	FY 2021-21	30-Apr-21	31-May-21
ITC-04	Jan-Mar 2021	25-Apr-21	31-May-21

**Relaxation in restriction of ITC under Rule 36(4)**-The said restriction of 5% shall apply cumulatively for April to May, 2021 in GSTR3B of May-21

Time limit for completion or compliance of any action, by any authority or by any person, which falls during the period from 15-Apr-21 to 30-May-21 is extended up to 31-May-21

Source:- Notifications issued by CBEC on 01-May-2021