

Extension of time limits for different returns under GST

Form GST GSTR 1

Details of Outward supplies of goods or services – To be furnished on monthly basis by registered persons having aggregate turnover upto 1.5 crore rupees in the preceding financial year or the current financial year,

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	10.08.2017	1 st September to 5 th September 2017	18/2017-CT	08.08.2017
August 2017	10.09.2017	16 th to 20 th September, 2017		
July 2017	1 st September to 5 th September 2017	10.09.2017	29/2017-CT	05.09.2017
August 2017	16 th to 20 th September, 2017	05.10.2017		
July 2017	10.09.2017	10.10.2017	29/2017-CT	11.09.2017
July 2017 to September 2017	10 th of the month succeeding the relevant tax period	31.12.2017	57/2017-CT	15.11.2017
	31.12.2017	10.01.2018	71/2017-CT	29.12.2017
	10.01.2018	31.10.2018	43/2018-CT	10.09.2018
July 2017 to September 2017**	31.10.2018	31.12.2018	43/2018-CT	10.09.2018
July 2017 to September 2017**	31.12.2018	31.03.2019	71/2018-CT	31.12.2018
October 2017 to December 2017	10 th of the month succeeding the relevant tax period	15.02.2018	57/2017-CT	15.11.2017
	15.02.2018	15.02.2018	71/2017-CT	29.12.2017
	15.02.2018	31.10.2018	43/2018-CT	10.09.2018

October 2017 to December 2017**	31.10.2018	31.12.2018	43/2018-CT	10.09.2018
October 2017 to December 2017**	31.12.2018	31.03.2019	71/2018-CT	31.12.2018
January 2018 to March 2018	10 th of the month succeeding the relevant tax period	30.04.2018	57/2017-CT	15.11.2017
	30.04.2018	30.04.2018	71/2017-CT	29.12.2017
	30.04.2018	31.10.2018	43/2018-CT	10.09.2018
January 2018 to March 2018**	31.10.2018	31.12.2018	43/2018-CT	10.09.2018
January 2018 to March 2018**	31.12.2018	31.03.2019	71/2018-CT	31.12.2018
April 2018 to June 2018	10 th of the month succeeding the relevant tax period	31.07.2018	17/2018-CT	28.03.2018
	31.07.2018	31.10.2018	43/2018-CT	10.09.2018
April 2018 to June 2018**	31.10.2018	31.12.2018	43/2018-CT	10.09.2018
April 2018 to June 2018**	31.12.2018	31.03.2019	71/2018-CT	31.12.2018
July 2018 to September 2018	10 th of the month succeeding the relevant tax period	31.10.2018	17/2018-CT	10.08.2018
	31.10.2018	31.10.2018	43/2018-CT	10.09.2018
July 2018 to September 2018*	31.10.2018	15.11.2018	38/2018-CT	24.08.2018
			43/2018-CT	10.09.2018
July 2018 to September 2018**	31.10.2018	31.12.2018	43/2018-CT	10.09.2018
July 2018 to September 2018**	31.12.2018	31.03.2019	71/2018-CT	31.12.2018
October 2018 to December 2018	10 th of the month succeeding the relevant tax period	31.01.2019	17/2018-CT	10.08.2018
			43/2018-CT	10.09.2018
October 2018 to December 2018**	31.01.2019	31.03.2019	71/2018-CT	31.12.2018

January 2019 to March 2019	10 th of the month succeeding the relevant tax period	30.04.2019	17/2018-CT 43/2018-CT	10.08.2018 10.09.2018
April 2019 to June 2019	10 th of the month succeeding the relevant tax period	31.07.2019	11/2019-CT	07.03.2019
July 2019 to September 2019	10 th of the month succeeding the relevant tax period	31.10.2019	27/2019-CT	28.06.2019
July 2019 to September 2019 [#]	31.10.2019	30.11.2019	52/2019-CT	14.11.2019
July 2019 to September 2019 ^{##}	30.11.2019	24.03.2020	24/2020-CT	23.03.2020
October 2019 to December 2019	10 th of the month succeeding the relevant tax period	31.01.2020	45/2019-CT	09.10.2019
October 2019 to December 2019 [§]	31.01.2020	24.03.2020	21/2020-CT	23.03.2020
January 2020 to March 2020	10 th of the month succeeding the relevant tax period	30.04.2020	45/2019-CT	09.10.2019
April 2020 to June 2020	10 th of the month succeeding the relevant tax period	31.07.2020	27/2020-CT	23.03.2020
July 2020 to September 2020	10 th of the month succeeding the relevant tax period	31.10.2020	27/2020-CT	23.03.2020
Return for every quarter	10 th of the month succeeding the relevant tax period	Thirteenth day of the month succeeding such tax period	83/2020-CT	10.11.2020
November, 2022 For the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.	10 th of the month succeeding the relevant tax period	Thirteenth day of the month succeeding such tax period	25/2022- CT	13.12.2022

April, 2023 for the registered persons whose principal place of business is in the State of Manipur	10 th of the month succeeding the relevant tax period	31.05.2023	11/2023- CT	24.05.2023
April and May 2023 for the registered persons whose principal place of business is in the State of Manipur	10 th of the month succeeding the relevant tax period	30.06.2023	14/2023- CT	19.06.2023
April, May and June 2023 for the registered persons whose principal place of business is in the State of Manipur	30.06.2023 for April and May 2023 June 2023 - 10 th of the month succeeding the relevant tax period	31.07.2023	18/2023- CT	17.07.2023
April, May, June and July 2023 for the registered persons whose principal place of business is in the State of Manipur	April, May and June 2023 - 31.07.2023 July 2023 - 10 th of the month succeeding the relevant tax period	25.08.2023	41/2023- CT	25.08.2023

* Registered persons in the State of Kerala; Registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and Registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

** for newly migrated taxpayers (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018)

Registered persons whose principal place of business is in the State of Jammu and Kashmir

Registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir

\$ Registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh,

Form GST GSTR 1

Details of Outward supplies of goods or services – To be furnished on monthly basis by registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year,

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	10.08.2017	1 st September to 5 th September 2017	18/2017-CT	08.08.2017
August 2017	10.09.2017	16 th to 20 th September, 2017		
July 2017	1 st September to 5 th September 2017	10.09.2017	29/2017-CT	05.09.2017
August 2017	16 th to 20 th September, 2017	05.10.2017		
July 2017	10.09.2017	03.10.2017	30/2017-CT	11.09.2017
July 2017	03.10.2017	31.12.2017	58/2017-CT	15.11.2017
August 2017	05.10.2017	31.12.2017		
September 2017	10.10.2017	31.12.2017		
October 2017	10.11.2017	31.12.2017		
November 2017	10.12.2017	10.01.2018		
December 2017	10.01.2018	10.02.2018		
January 2018	10.02.2018	10.03.2018		
February 2018	10.03.2018	10.04.2018		
March 2018	10.04.2018	10.05.2018		
July 2017	31.12.2017	10.01.2018		
August 2017	31.12.2017	10.01.2018		
September 2017	31.12.2017	10.01.2018		
October 2017	31.12.2017	10.01.2018		

November 2017	10.01.2018	10.01.2018		
December 2017	10.02.2018	10.02.2018		
January 2018	10.03.2018	10.03.2018		
February 2018	10.04.2018	10.04.2018		
March 2018	10.05.2018	10.05.2018		
April 2018	10.05.2018	31.05.2018	18/2018-CT	28.03.2018
May 2018	10.06.2018	10.06.2018		
June 2018	10.07.2018	10.07.2018		
July 2018**	10.08.2018	11.08.2018	32/2018-CT	10.08.2018
July 2018*	10.08.2018	05.10.2018	37/2018-CT	24.08.2018
August 2018*	10.09.2018	10.10.2018	37/2018-CT	24.08.2018
August 2018**		11.09.2018	32/2018-CT	10.08.2018
September 2018	10.10.2018	11.10.2018		
October 2018	10.11.2018	11.11.2018		
November 2018	10.12.2018	11.12.2018		
December 2018	10.01.2019	11.01.2019		
January 2019	10.02.2019	11.02.2019		
February 2019	10.03.2019	11.03.2019		
March 2019	10.04.2019	11.04.2019		
July 2017 to September, 2018*	10 th of the month succeeding the relevant tax period	31.10.2018	44/2018-CT	10.09.2018
October, 2018 to March, 2019*	10 th of the month succeeding the relevant tax period	10 th of the month succeeding the relevant tax period		
July 2017 to November 2018**	10 th of the month succeeding the relevant tax period	31.12.2018	44/2018-CT	10.09.2018

July 2017 to November 2018**	31.12.2018	31.03.2019	72/2018-CT	31.12.2018
December 2018 to February 2019**	10 th of the month succeeding the relevant tax period			
March 2019	11.04.2019	13.04.2019	17/2019-CT	10.04.2019
April 2019*	10.05.2019	11.05.2019	12/2019-CT	07.03.2019
April 2019***	11.05.2019	10.06.2019	23/2019-CT	11.05.2019
May 2019*	10.06.2019	11.06.2019	12/2019-CT	07.03.2019
June 2019*	10.07.2019	11.07.2019	12/2019-CT	07.03.2019
July 2019	10.08.2019	11.08.2019	28/2019-CT	28.06.2019
July 2019 [#]	11.08.2019	15.11.2019	53/2019-CT	14.11.2019
July 2019 [#]	15.11.2019	30.11.2019	57/2019-CT	26.11.2019
July 2019 [#]	30.11.2019	20.12.2019	63/2019-CT	12.12.2019
August 2019	10.09.2019	11.09.2019	28/2019-CT	28.06.2019
August 2019 [#]	11.09.2019	15.11.2019	53/2019-CT	14.11.2019
August 2019 [#]	15.11.2019	30.11.2019	57/2019-CT	26.11.2019
August 2019 [#]	30.11.2019	20.12.2019	63/2019-CT	12.12.2019
September 2019	10.10.2019	11.10.2019	28/2019-CT	28.06.2019
September 2019 [#]	11.10.2019	15.11.2019	53/2019-CT	14.11.2019
September 2019 [#]	15.11.2019	30.11.2019	57/2019-CT	26.11.2019
September 2019 [#]	30.11.2019	20.12.2019	63/2019-CT	12.12.2019
October 2019	10.11.2019	11.11.2019	46/2019-CT	09.10.2019
October 2019 [#]	11.11.2019	30.11.2019	58/2019-CT	26.11.2019
October 2019 [#]	30.11.2019	20.12.2019	64/2019-CT	12.12.2019
November 2019	10.12.2019	11.12.2019	46/2019-CT	09.10.2019

December 2019	10.01.2020	11.01.2020	46/2019-CT	09.10.2019
January 2020	10.02.2020	11.02.2020	46/2019-CT	09.10.2019
February 2020	10.03.2020	11.03.2020	46/2019-CT	09.10.2019
March 2020	10.04.2020	11.04.2020	46/2019-CT	09.10.2019
July 2019 [#]	20.12.2019	24.03.2020	23/2020-CT	23.03.2020
August 2019 [#]	20.12.2019	24.03.2020	23/2020-CT	23.03.2020
September 2019 [#]	20.12.2019	24.03.2020	23/2020-CT	23.03.2020
October 2019 [#]	20.12.2019	24.03.2020	22/2020-CT	23.03.2020
November 2019 [#]	11.12.2019	24.03.2020	22/2020-CT	23.03.2020
December 2019 [#]	11.01.2020	24.03.2020	22/2020-CT	23.03.2020
January 2020 [#]	11.02.2020	24.03.2020	22/2020-CT	23.03.2020
February 2020 [#]	11.03.2020	24.03.2020	22/2020-CT	23.03.2020
April 2020	10.05.2020	11.05.2020	28/2020-CT	23.03.2020
May 2020	10.06.2020	11.06.2020	28/2020-CT	23.03.2020
June 2020	10.07.2020	11.07.2020	28/2020-CT	23.03.2020
July 2020	10.08.2020	11.08.2020	28/2020-CT	23.03.2020
August 2020	10.09.2020	11.09.2020	28/2020-CT	23.03.2020
September 2020	10.10.2020	11.10.2020	28/2020-CT	23.03.2020
October 2020	10.11.2020	11.11.2020	75/2020-CT	15.10.2020
November 2020	10.12.2020	11.12.2020	75/2020-CT	15.10.2020
December 2020	10.01.2021	11.01.2021	75/2020-CT	15.10.2020
January 2021	10.02.2021	11.02.2021	75/2020-CT	15.10.2020
February 2021	10.03.2021	11.03.2021	75/2020-CT	15.10.2020
March 2021	10.04.2021	11.04.2021	75/2020-CT	15.10.2020

Monthly Return under section 39(1)	10 th of the month succeeding the relevant tax period	11 th of the month succeeding the relevant tax period w.e.f. 01.01.2021	83/2020-CT	10.11.2020
April 2021	11.05.2021	26.05.2021	12/2021-CT	01.05.2021
May 2021	11.06.2021	26.06.2021	17/2021-CT	01.06.2021
November, 2022 For the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.	11.12.2022	13.12.2022	25/2022-CT	13.12.2022
April, 2023 for the registered persons whose principal place of business is in the State of Manipur	10 th of the month succeeding the relevant tax period	31.05.2023	11/2023- CT	24.05.2023
April and May 2023 for the registered persons whose principal place of business is in the State of Manipur	10 th of the month succeeding the relevant tax period	30.06.2023	14/2023- CT	19.06.2023
April, May and June 2023 for the registered persons whose principal place of business is in the State of Manipur	30.06.2023 for April and May 2023 June 2023 - 10 th of the month succeeding the relevant tax period	31.07.2023	18/2023- CT	17.07.2023
April, May, June and July 2023 for the registered persons whose principal place of business is in the State of Manipur	April, May and June 2023 - 31.07.2023 July 2023 - 10 th of the month succeeding the relevant tax period	25.08.2023	41/2023- CT	25.08.2023

* registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year,
** for newly migrated taxpayers (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018)
*** Registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal ,Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarhand Puri in the State of Odisha.
Registered persons whose principal place of business is in the State of Jammu and Kashmir

Form GST GSTR 2

Details of inward supplies of goods or services

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	15.08.2017	6th to 10th September, 2017	19/2017-CT	08.08.2017
August 2017	15.09.2017	21st to 25th September, 2017.		
July 2017	6th to 10th September, 2017	11 th to 25th September, 2017.	29/2017-CT	05.09.2017
August 2017	21st to 25th September, 2017.	6 th to 10 th October, 2017		
July 2017	11 th to 25th September, 2017.	Up to 31 st October 2017	30/2017-CT	11.09.2017
July 2017	Up to 31.10.2017	Up to 30 th November, 201	54/2017-CT	30.10.2017
July 2017 to March 2018	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	58/2017-CT	15.11.2017
April 2018 to June 2018*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	17/2018-CT	28.03.2018
April 2018 to June 2018**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	18/2018-CT	28.03.2018
July 2018 to March 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	32/2018-CT	10.08.2018
July 2018 to March 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	33/2018-CT	10.08.2018
July 2017 to March 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	43/2018-CT	10.09.2018

July 2017 to March 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	44/2018-CT	10.09.2018
July 2017 to June 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	11/2019-CT	07.03.2019
July 2017 to June 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	12/2019-CT	07.03.2019
July 2017 to September 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	27/2019-CT	28.06.2019
July 2017 to September 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	28/2019-CT	28.06.2019
October 2019 to March 2020*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	45/2019-CT	09.10.2019
October 2019 to March 2020**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	46/2019-CT	09.10.2019

* Registered persons having aggregate turnover of up to 1.5 crore rupees

** Registered persons having aggregate turnover more than 1.5 crore rupees

Form GST GSTR 3

Monthly return

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	20.08.2017	11th to 15th September, 2017	20/2017-CT	08.08.2017
August 2017	20.09.2017	26th to 30th September, 2017.		
July 2017	11th to 15th September, 2017	Up to 30 th September, 2017	29/2017-CT	05.09.2017
August 2017	26th to 30th September, 2017.	Up to 15 th October, 2017		
July 2017	Up to 30 th September, 2017	Up to 10th November, 2017	30/2017-CT	11.09.2017
July 2017	Up to 10th November, 2017	Up to 11th December, 201	54/2017-CT	30.10.2017
July 2017 to March 2018	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	58/2017-CT	15.11.2017
April 2018 to June 2018*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	17/2018-CT	28.03.2018
April 2018 to June 2018**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	18/2018-CT	28.03.2018
July 2018 to March 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	32/2018-CT	10.08.2018
July 2018 to March 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	33/2018-CT	10.08.2018
July 2017 to March 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	43/2018-CT	10.09.2018

July 2017 to March 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	44/2018-CT	10.09.2018
July 2017 to June 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	11/2019-CT	07.03.2019
July 2017 to June 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	12/2019-CT	07.03.2019
July 2017 to September 2019*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	27/2019-CT	28.06.2019
July 2017 to September 2019**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	28/2019-CT	28.06.2019
October 2019 to March 2020*	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	45/2019-CT	09.10.2019
October 2019 to March 2020**	20 th of the month succeeding the relevant tax period	The extension of the time limit for furnishing the details or return shall be subsequently notified.	46/2019-CT	09.10.2019

* Registered persons having aggregate turnover of up to 1.5 crore rupees

** Registered persons having aggregate turnover more than 1.5 crore rupees

Form GST GSTR 3B

Details of Outward Supplies and inward supplies liable to reverse charge

Period	Due dates	Extended due dates	Notification No.	Date
December 2017	20.01.2018	22.01.2018	02/2018-CT	20.01.2018
April 2018	20.05.2018	22.05.2018	23/2018-CT	18.05.2018
July 2018	20.08.2018	24.08.2018	23/2018-CT	21.08.2018
July 2018*	20.08.2018	05.10.2018	36/2018-CT	24.08.2018
August 2018*	20.09.2018	10.10.2018		
September 2018	20.10.2018	25.10.2018	55/2018-CT	21.10.2018
July 2017 to November 2018**	20 th of the month succeeding the relevant tax period	31.12.2018	45/2018-CT, 46/2018-CT, 47/2018-CT	10.09.2018
January 2019	20.02.2019	22.02.2019	09/2019-CT	20.02.2019
January 2019***	20.02.2019	28.02.2019		
July 2017 to November 2018**	31.12.2018	31.03.2019	68/2018-CT, 69/2018-CT, 70/2018-CT	31.12.2018
December 2018**	20 th of the month succeeding the relevant tax period			
January 2019**	20 th of the month succeeding the relevant tax period			
February 2019**	20 th of the month succeeding the relevant tax period			
March 2019	20.04.2019	23.04.2019	19/2019-CT	22.04.2019
April 2019@	20.05.2019	20.06.2019	24/2019-CT	11.02.2019
July 2019	20.08.2019	22.08.2019	37/2019-CT	21.08.2019
July 2019\$	20.08.2019	20.09.2019	37/2019-CT	21.08.2019

July 2019 ^{\$\$}	20.08.2019	20.09.2019	37/2019-CT	21.08.2019
July 2019 ^{\$\$}	20.09.2019	20.11.2019	54/2019-CT	14.11.2019
August 2019 ^{\$\$}	20.09.2019	20.11.2019	54/2019-CT	14.11.2019
September 2019 ^{\$\$}	20.10.2019	20.11.2019	54/2019-CT	14.11.2019
July 2019 ^{\$\$} to September 2019 ^{\$\$}	20.11.2019	30.11.2019	60/2019-CT	26.11.2019
October 2019 ^{\$\$}	20.11.2019	30.11.2019	61/2019-CT	26.11.2019
July 2019 ^{\$\$} to September 2019 ^{\$\$}	30.11.2019	20.12.2019	66/2019-CT	12.12.2019
October 2019 ^{\$\$}	30.11.2019	20.12.2019	67/2019-CT	12.12.2019
July 2019 ^{\$\$} to September 2019 ^{\$\$}	20.12.2019	24.03.2020	26/2020-CT	23.03.2020
October 2019 ^{\$\$}	20.12.2019	24.03.2020	25/2020-CT	23.03.2020
November 2019 [#]	20.12.2019	24.03.2020	25/2020-CT	23.03.2020
December 2019 [#]	20.01.2020	24.03.2020	25/2020-CT	23.03.2020
January 2020 [#]	20.02.2020	24.03.2020	25/2020-CT	23.03.2020
January 2020 ¹	20.02.2020	22.02.2020	07/2020-CT	03.02.2020
January 2020 ²	20.02.2020	24.02.2020	07/2020-CT	03.02.2020
January 2020 ³	20.02.2020	20.05.2020	42/2020-CT	05.05.2020
February 2020 [#]	20.03.2020	24.03.2020	25/2020-CT	23.03.2020
February 2020 ¹	20.03.2020	22.03.2020	07/2020-CT	03.02.2020
February 2020 ²	20.03.2020	24.03.2020	07/2020-CT	03.02.2020
February 2020 ³	20.03.2020	20.05.2020	42/2020-CT	05.05.2020
March 2020 ¹	20.04.2020	22.04.2020	07/2020-CT	03.02.2020
March 2020 ²	20.04.2020	24.04.2020	07/2020-CT	03.02.2020
March 2020 ³	20.04.2020	20.05.2020	42/2020-CT	05.05.2020
May 2020 ¹	22.06.2020	27.06.2020	36/2020-CT	03.04.2020

May 2020 ²	24.06.2020	27.06.2020	36/2020-CT	03.04.2020
May 2020 ⁰	20.06.2020	27.06.2020	36/2020-CT	03.04.2020
August 2020 ¹	22.09.2020	01.10.2020	54/2020-CT	24.06.2020
August 2020 ²	24.09.2020	03.10.2020	54/2020-CT	24.06.2020
April 2022	20.05.2022	24.05.2022	05/2022-CT	17.05.2022
September 2022	20.10.2022	21.10.2022	21/2022-CT	21.10.2022
April, 2023 for the registered persons whose principal place of business is in the State of Manipur	20.05.2023	31.05.2023	12/2023- CT	24.05.2023
April and May 2023 for the registered persons whose principal place of business is in the State of Manipur	31.05.2023 / 20.06.2023	30.06.2023	15/2023- CT	19.06.2023
May 2023 for the registered persons whose principal place of business is in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat	20.06.2023	30.06.2023	17/2023- CT	27.06.2023
April, May and June 2023 for the registered persons whose principal place of business is in the State of Manipur	April and May 2023 - 30.06.2023 June 2023 – 20.07.2023	31.07.2023	19/2023- CT	17.07.2023
April to June 2023 for the registered persons whose	20.07.2023	31.07.2023	20/2023- CT	17.07.2023

principal place of business is in the State of Manipur				
April, May, June and July 2023 for the registered persons whose principal place of business is in the State of Manipur	April, May and June 2023 – 31.07.2023 July 2023 - 20.08.2023	25.08.2023	42/2023- CT	25.08.2023
April to June 2023 for the registered persons whose principal place of business is in the State of Manipur	31.07.2023	25.08.2023	43/2023- CT	25.08.2023
November 2023 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram in the state of Tamil Nadu	20.12.2023	27.12.2023	55/2023- CT	20.12.2023
November 2023 for the registered persons whose principal place of business is in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu	20.12.2023	10.01.2024	01/2024 – CT	05.01.2024

* Registered persons in the State of Kerala; Registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and Registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

** for newly migrated taxpayers (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018)

*** Registered persons whose principal place of business is in the State of Jammu and Kashmir

@ Registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarhand Puri in the State of Odisha

\$ Registered persons whose principal place of business is in the district of the State as mentioned in the Notification
\$\$ Registered persons whose principal place of business is in the State of Jammu and Kashmir
Registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh,
1. Taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, 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
2. Taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, 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
3. Registered persons whose principal place of business is in the Union territory of Ladakh,
% Taxpayers having an aggregate turnover of more than rupees five Crore in the previous financial year.

Form GST GSTR 4

Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Period	Due dates	Extended due dates	Notification No.	Date
July 2017 to September 2017	18.10.2017	15.11.2017	41/2017-CT	13.10.2017
July 2017 to September 2017	15.11.2017	24.12.2017	59/2017-CT	15.11.2017
July 2018 to September 2018*	18.10.2018	30.11.2018	65/2018-CT	29.11.2018
2019-20	30.04.2020	15.07.2020	34/2020-CT	03.04.2020
2019-20	15.07.2020	31.08.2020	59/2020-CT	13.07.2020
2019-20	31.08.2020	31.10.2020	64/2020-CT	31.08.2020
2020-21	30.04.2021	31.05.2021	10/2021-CT	01.05.2021
2020-21	31.05.2021	31.07.2021	25/2021-CT	01.06.2021

2021-22**	30.04.2022	-	07/2022-CT	26.05.2022
2021-22**	30.04.2022	-	12/2022-CT	05.07.2022

* Registered person paying tax under the provisions of section 10 of the said Act whose principal place of business is in Srikakulam district in the State of Andhra Pradesh.

** The late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022. Further, The late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till 28th day of July,2022.

Form GST GSTR 5

Return for Non-resident taxable person

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	20 th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.	11.12.2017	60/2017-CT	15.11.2017
August 2017				
September 2017				
October 2017				
July 2017 to October 2017	11.12.2017	31.01.2018	68/2017-CT	21.12.2017
November 2017	20 th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.			
December 2017				

Form GST GSTR 5A

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India - Furnished on monthly basis

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	20.08.2017	15.09.2017	25/2017-CT	28.08.2017
July 2017	15.09.2017	20.11.2017	42/2017-CT	13.10.2017
August 2017	20.09.2017			
September 2017	20.10.2017			
July 2017 to September 2017	20.11.2017	15.12.2017	61/2017-CT	15.11.2017
October 2017	20.11.2017	31.01.2018	69/2017-CT	21.12.2017
July 2017 to October 2017	15.12.2017			
November 2017	20.12.2017			
December 2017	20.01.2018			

Form GST GSTR 6

ISD Return- Furnished on monthly basis

Period	Due dates	Extended due dates	Notification No.	Date
July 2017	13.08.2017	08.09.2017	26/2017-CT	28.08.2017
July 2017	08.09.2017	13.10.2017	31/2017-CT	11.09.2017
August 2017	13.09.2017	23.09.2017	26/2017-CT	28.08.2017
July 2017	13.10.2017	15.11.2017	43/2017-CT	13.10.2017
August 2017	23.09.2017			
September 2017	13.10.2017			
July 2017	15.11.2017	31.12.2017	62/2017-CT	15.11.2017
July 2017	31.12.2017	31.03.2018	08/2018-CT	23.01.2018
August 2017	15.11.2017			
September 2017	15.11.2017			
October 2017	13.11.2017			
November 2017	13.12.2017			
December 2017	13.01.2018			
January 2018	13.02.2018			
February 2018	13.03.2018			
July 2017 to February 2018	31.03.2018	31.05.2018	19/2018-CT	28.03.2018
March 2018	13.04.2018			
April 2018	13.05.2018			
July 2017 to April 2018	31.05.2018	31.07.2018	25/2018-CT	31.05.2018
May 2018	13.06.2018			

June 2018	13.07.2018			
July 2017 to June 2018	31.07.2018	30.09.2018	30/2018-CT	30.07.2018
July 2018	13.08.2018			
August 2018	13.09.2018			

Form GST GSTR 7

Return for authorities deducting tax at source under section 51- Furnished on monthly basis

Period	Due dates	Extended due dates	Notification No.	Date
October 2018	10.11.2018	31.01.2019	66/2018-CT	29.11.2018
November 2018	10.12.2018			
December 2018	10.01.2019			
October 2018	31.01.2019	28.02.2019	07/2018-CT	31.01.2019
November 2018	31.01.2019			
December 2018	31.01.2019			
January 2019	10.02.2019	28.02.2019	08/2019-CT	08.02.2019
March 2019	10.04.2019	12.04.2019	18/2019-CT	10.04.2019
October 2018 to July 2019	10 th day after the end of the month in which deduction is made.	31.08.2019	26/2019-CT	28.06.2019
July 2019*	31.08.2019	20.09.2019	40/2019-CT	31.08.2019
July 2019**	31.08.2019			
August 2019**	10.09.2019	15.11.2019	55/2019-CT	14.11.2019
July 2019**	20.09.2019	15.11.2019	55/2019-CT	14.11.2019
September 2019**	10.10.2019	15.11.2019	55/2019-CT	14.11.2019
October 2019**	10.11.2019	30.11.2019	59/2019-CT	26.11.2019
July 2019**	15.11.2019			
August 2019**				
September 2019**				
July 2019** to October 2019**	30.11.2019	20.12.2019	65/2019-CT	12.12.2019

July 2019** to October 2019**	20.12.2019	24.03.2020	20/2020-CT	23.03.2020
November 2019**	10.12.2019			
December 2019**	10.01.2020			
January 2020**	10.02.2020			
February 2020**	10.03.2020			
April, 2023 for the registered persons whose principal place of business is in the State of Manipur	10.05.2023	31.05.2023	13/2023- CT	24.05.2023
April and May 2023 for the registered persons whose principal place of business is in the State of Manipur	31.05.2023 / 10.06.2023	30.06.2023	16/2023- CT	19.06.2023
April, May and June 2023 for the registered persons whose principal place of business is in the State of Manipur	April and May 2023 – 30.06.2023 June 2023 -10.07.2023	31.07.2023	21/2023- CT	17.07.2023
April, May, June and July 2023 for the registered persons whose principal place of business is in the State of Manipur	April, May and June 2023 – 31.07.2023 July 2023 – 10.08.2023	25.08.2023	44/2023- CT	25.08.2023
* Registered persons whose principal place of business is in the specified district of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand.				
** Registered persons whose principal place of business is in the State of Jammu and Kashmir.				

Form GST CMP 08**Statement for payment of self assessed tax by a Composition Supplier**

Period	Due dates	Extended due dates	ROD/ Notification No.	Date
April 2019 to June 2019	18.07.2019	31.07.2019	34/2019-CT	18.07.2019
April 2019 to June 2019	31.07.2019	31.08.2019	35/2019-CT	29.07.2019
July 2019 to September 2019	18.10.2019	22.10.2019	50/2019-CT	24.10.2019
January 2020 to March 2020	18.04.2020	07.07.2020	34/2020-CT	03.04.2020
April 2022 to June 2022	18.07.2022	31.07.2022	11/2022-CT	05.07.2022

Form GSTR 9 / 9A / 9C

Furnishing of Annual Return and Reconciliation of Statement

Period	Due dates	Extended due dates	ROD/ Notification No.	Date
01.07.2017 to 31.03.2018	31.12.2018	31.03.2019	ROD 01/2018-CT	11.12.2018
01.07.2017 to 31.03.2018	31.03.2019	30.06.2019	ROD 03/2018-CT	31.12.2018
01.07.2017 to 31.03.2018	30.06.2019	31.08.2019	ROD 06/2019-CT	28.06.2019
01.07.2017 to 31.03.2018	31.08.2019	30.11.2019	ROD 07/2019-CT	26.08.2019
01.07.2017 to 31.03.2018	30.11.2019	31.12.2019	ROD 08/2019-CT	14.11.2019
01.07.2017 to 31.03.2018	31.12.2019	31.01.2020	ROD 10/2019-CT	26.12.2019
01.07.2017 to 31.03.2018	31.01.2020	*05.02.2020	06/2020 - CT	03.02.2020
		**07.02.2020	06/2020 - CT	03.02.2020
F.Y. 2018-19	31.12.2019	31.03.2020	ROD 08/2019-CT	14.11.2019
F.Y. 2018-19	31.03.2020	30.06.2020	15/2020 - CT	23.03.2020
F.Y. 2018-19	30.06.2020	30.09.2020	41/2020 - CT	05.05.2020
F.Y. 2018-19	30.09.2020	31.10.2020	69/2020 - CT	30.09.2020
F.Y. 2018-19	31.10.2020	31.12.2020	80/2020 - CT	28.10.2020
F.Y. 2019-20	31.12.2020	28.02.2021	95/2020 - CT	30.12.2020
F.Y. 2019-20	28.02.2021	31.03.2021	04/2021 - CT	28.02.2021
F.Y. 2020-21	31.12.2021	28.02.2022	40/2021 - CT	29.12.2021

* Registered person, whose principal place of business is in Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand.

** Registered person, whose principal place of business is in Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, Other Territory.

Form GST ITC 04

Details of inputs or capital goods dispatched to or received from a job worker in a particular quarter.

Period	Due dates	Extended due dates	Notification No.	Date
July 2017 – September 2017	25.10.2017	30.11.2017	53/2017-CT	28.10.2017
		31.12.2017	63/2017-CT	15.11.2017
July 2017 – June 2018	25th day of the month succeeding the quarter or such period as notified by the Commissioner	30.09.2018	40/2018-CT	04.09.2018
July 2017 – June 2018	30.09.2018	31.12.2018	59/2018-CT	26.10.2018
July 2018 – September 2018	25.10.2018			
July 2017 – September 2018	31.12.2018	31.03.2019	78/2018-CT	31.12.2018
October 2018 -December 2018	25.01.2019			
July 2017- December 2018	31.03.2019	30.06.2019	15/2019-CT	28.03.2019
January 2019- March 2019	25.04.2019			
July 2017- March 2019	30.06.2019	31.08.2019	32/2019-CT	28.06.2019
April 2019- June 2019	25.07.2019			
July 2017- March 2019	31.08.2019	Registered persons shall not be required to furnish FORM ITC-04 under sub-rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019. The said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job	38/2019-CT	31.08.2019

		worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of FORM ITC-04 for the quarter April-June, 2019.		
April 2019- June 2019	31.08.2019			
July 2020 – September 2020	25.10.2020	30.11.2020	87/2020-CT	25.10.2020
January 2021- March 2021	25.04.2021	31.05.2021	11/2021-CT	01.05.2021
January 2021- March 2021	31.05.2021	30.06.2021	26/2021-CT	01.06.2021

Form GST PMT 06**Challan for deposit of Goods and Service Tax**

Period	Due dates	Extended due dates	Notification No.	Date
April 2022	25.05.2022	27.05.2022	06/2022-CT	17.05.2022