

Relief in opting for Composition by Taxpayers, filing other Returns & EWB.

01/07/2020

Due to COVID-19 pandemic and challenges faced by taxpayers, Government has extended dates for GST filings. These are notified in Central Tax [Notifications 30, 34 & 35/2020](#) dated 03.04.2020 & [47/2020](#) dated 09.06.2020 & [55/2020](#) dated 27.06.2020 & [59/2020](#), dated 13.07.2020.

4. Opt in for Composition in FY 2020-21

Normal Taxpayers wanting to opt for Composition **should not file GSTR3B and GSTR 1 for any tax period of FY 2020-21 from any of the GSTIN on the associated PAN.**

Form	Tax period (FY)	Extended Date
GST CMP-02	2020-21	30.06.2020
GST ITC-03	2019-20 (As on 31-3-2020)	31.07.2020

5. Compliances for Composition taxpayers:

Form	Tax period	Extended Date
GST CMP-08	Jan to March 2020	07.07.2020
GSTR-4	FY 2019-20	31.10.2020

6. NRTP, ISD, TDS & TCS taxpayers:

Sl. No.	Return Type, Form	To be filed by	Tax Period	Due Date	Extended Date
1	GSTR-5	Non Resident Taxpayers	March, April, May, June & July 2020	20th of succeeding month	31st Aug., 2020
2	GSTR-6	Input Service Distributors	-do-	13th of succeeding month	31st Aug., 2020
3	GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10th of succeeding month	31st Aug., 2020
4	GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10th of succeeding month	31st Aug., 2020

7. Extension of validity period of EWB:

The validity of E-way bills (EWBs), generated on or before 24th March, 2020, and whose validity expiry date lies on or after 20th March, 2020, is deemed to have been extended till 31st August, 2020.