

Extension in dates of various GST Compliances for GST Taxpayers

04/05/2021

Government has extended the dates of various compliances by Taxpayers under GST, through Central Tax Notification Nos. 10/2021, 11/2021, 12/2021, 13/2021, 14/2021, all dated 1st May, 2021. The details are summarized below:

D. Filing of Form GSTR-1/IFF by Normal Taxpayers:

Sl.No.	Return Type(Form)	To be filed by	Tax period	Due Date	Due Date Extended till
1	Form GSTR-1 (Monthly)	Normal Taxpayer filing Monthly returns	April, 2021	11.05.2021	26.05.2021
2	Form IFF	Normal Taxpayers under QRMP Scheme	April, 2021	13.05.2021	28.05.2021

E. Filing of Returns by Composition, NRTP, ISD, TDS & TCS Taxpayers:

Sl.No.	Return Type(Form)	To be filed by	Tax period	Due Date	Due Date Extended till
1	GSTR-4	Composition Taxpayers (Annual Return)	FY 2020-21	30th April, 2021	31st May, 2021
2	GSTR-5	Non Resident Taxpayers (NRTP)	March/April, 2021	20th April/ May, 2021	31st May, 2021
3	GSTR-6	Input Service Distributors (ISD)	April, 2021	13th May, 2021	31st May, 2021
4	GSTR-7	Tax Deductors at Source (TDS deductors)	-do-	10th May, 2021	31st May, 2021
5	GSTR-8	Tax Collectors at Source (TCS collectors)	-do-	10th May, 2021	31st May, 2021

F. Filing of Form ITC-04: The due date for filing of Form GST ITC-04 (to be filed by Principal/Manufacturer for goods sent/received/supplied from Job Worker) for the quarter Jan-March, 2021, (due date 25th April, 2021) has been extended till 31st May, 2021

Thanking You,
Team GSTN