CBIC vide notification 51/2020-CT dated 24th June, 2020, 52/2020-CT & 54/2020-CT dated 24th June, 2020 has reduced Interest rate & waived late fees for delay in filing GSTR 3B as follows

Class of registered Person	Tax Period	Date till which no Interest & Late Fees payable	Remarks
Taxpayers having an aggregate turnover of more than Rs. 5 crores in the preceding financial year	Feb, 2020	4th April, 2020	Filing after the extended Due-date shall attract interest @ 9% till 24th June, 2020
	March, 2020	5th May, 2020	No Late fees will be charged till 24th June, 2020
	April, 2020	4th June, 2020	After 24th June, 2020, Interest @ 18% along with Late fees
Taxpayers having an aggregate turnover of up to Rs. 5 crores in the preceding 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	Feb, 2020	30th June, 2020	Filing after the Due-date shall attract interest @ 9% till 30th September, 2020
	March, 2020	3rd July, 2020	No Late fees will be charged till due-date
	April, 2020	6th July, 2020	After 30th September, 2020, Interest @ 18% along with Late fees
	May, 2020	12th September, 2020	
	June, 2020	23rd September, 2020	
	July, 2020	27th September, 2020	
	August, 2020	1st October, 2020	
Taxpayers having an aggregate turnover of up to Rs. 5 crores in the preceding 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	Feb, 2020	30th June, 2020	Filing after the Due-date shall attract interest @ 9% till 30th September, 2020
	March, 2020	5th July, 2020	No Late fees will be charged till due-date
	April, 2020	9th July, 2020	After 30th September, 2020, Interest @ 18% along with Late fees
	May, 2020	15th September, 2020	
	June, 2020	25th September, 2020	
	July, 2020	29th September, 2020	
	August, 2020	3rd October, 2020	

Note :

1. It may be noted that due-date for filing GSTR 3B are not extended vide above notifications in all cases. There is only waiver of late fees & interest for certain period as mentioned here in above in table.

2. For Registered Person having turnover of more than Rs. 5 crore in preceding financial year, there is no extension of Due-date for filing GSTR 3B beyond May, 2020. Therefore, from June, 2020 onwards the due-date of GSTR 3B will be 20th Day of Succeeding month. For the month of May,2020 the due date is extended to 27th June,2020.

Further, CBIC vide notification 52/2020-CT dated 24th June, 2020 has waived the late fees for filing GSTR 3B which is excess of Rs. 500/- [250/- CGST & 250/- SGST] for period July, 2017 to January, 2020 provided the said returns are filed between period 1st July, 2020 to 30th September, 2020

Further, no late fees for filing "NIL" GSTR 3B will be applicable for period July, 2017 to January, 2020 provided the said returns are filed between period 1st July, 2020 to 30th September, 2020.

CBIC vide notification 53/2020-CT dated 24th June, 2020 has waived the late fees for filing GSTR 1 for month of March, 2020 to June, 2020 and for quarter ended 31st March, 2020 & 30th June, 2020 provide the said return is filed with due-date as stated below

Month/Quarter	Due-date
March, 2020	10th July, 2020
April, 2020	24th July, 2020
May, 2020	28th July, 2020
June, 2020	5th August, 2020
Quarter ended 31st March, 2020	17th July, 2020
Quarter ended 30th June, 2020	3rd August, 2020

CBIC vide notification 55/2020-CT dated 27th June, 2020 has amended notification 35/2020-CT dated 3rd April, 2020 so as to extend due-date of compliance which falls during the period from 20th March, 2020 to 30th August, 2020 till 31st August, 2020

CBIC vide notification 56/2020-CT dated 27th June, 2020 has amended notification 46/2020-CT dated 9th June, 202 so as to extend the time limit for issuance of order in terms of provision of section 54(5) read with section 54(7) in cases where notice has been issued for rejection of refund claim, in full or part & time limit of such order falls during period 20th March, 2020 to 30th August, 2020. In such cases, the time limit for issuance of said order shall be 15 days after the reply to notice from registered person or 31st August, 2020 whichever is later.

CBIC vide notification 57/2020-CT dated 30th June, 2020 provide that registered person who fails to file return within due-date as provided in notification 52/2020-CT but files the return before 30th September, 2020, the late fees for filing such delayed GSTR 3B shall be waived which is excess of Rs. 500/- [250/- CGST & 250/- SGST]

Further, no late fees will be applicable for filing "NIL" GSTR 3B.

CBIC vide notification 58/2020-CT dated 1st July, 2020 has substitute Rule 67A so as to provide that registered person can filed "NIL" GSTR 3B or GSTR 1 by sending SMS through registered mobile number.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1, as the case may be."

CBIC vide notification 59/2020-CT dated 13th July, 2020 has extended the due date for filing GSTR 4 (Annual return by composite Tax payer) for financial year 2019-20 till 31st August, 2020.

CBIC vide F. No. CBEC-20/6/08/2020-GST –GSR 418(E)- Central GST dated 27th June, 2020 issue notification under "The Taxation & other Laws (Relaxation of Certain provision) ordinance, 2020 to extend due date of compliance under Central Excise, Customs Act, Custom tariff Act & Finance Act 1994 which falls during period 20th March, 2020 to 29th September, 2020 till 30th September, 2020