

Summary of Recent GST Notification issued on 1st June 2021

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

Sr no	Form Type	To be filled by	Tax Period	Original Due Date	Extended Due Date
1	Form GSTR 1 (Monthly)	Normal Tax Payer filing monthly returns	May 2021	11.06.2021	26.06.2021
2	Form IFF (Optional)	Normal Taxpayers under QRMP Scheme	May 2021	13.06.2021	28.06.2021

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

Sr no	Form Type	To be filled by	Tax Period	Original Due Date	Extended Due Date
1	Form GSTR-4	Composition Taxpayers (Annual Return)	FY 2020-21	30.04.2021	31.07.2021
2	Form GSTR -5	Non Resident Taxpayer	March/April/May 2021	20 th April/May/June 2021	30.06.2021
3	Form GSTR-6	Input Service Distributor (ISD)	April/May 2021	13 th May/June 2021	30.06.2021
4	Form GSTR-7	Tax Deductors at Services(TDS Deductors)	-do-	10 th May/June 2021	30.06.2021
5	Form GSTR-8	Tax Collectors at Services(TDS Collectors)	-do-	10 th May/June 2021	30.06.2021

C. 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 30th June, 2021

D. Amnesty Scheme for Non - filer of GSTR-3B Returns

a) Tax Period - July 2017 to April 2021 b) Period of filing the return :- Return to be filled between 01st June 2021 to 31st August 2021 c) Late fees :- If there is no tax liability for the tax period CGST Rs 250 & SGST Rs 250 per Return whereas in case of tax liability late fees will be CGST Rs 500 & SGST Rs 500 per Return