


**Relief to taxpayers in GST  
by Government at the  
time of Covid -19.**

## Relief No. 1-EVC Facility – From 27<sup>th</sup> April 2021

GSTR 1/IFF

GSTR 3B



27<sup>th</sup> April 2021 to 31<sup>st</sup> May 2021



Companies can verify return using Electronic Verification Code (EVC) facility

## Relief No. 2 – Reduced Interest Rates – From 18<sup>th</sup> April 2021

### GSTR 3B

Turnover > ₹ 5 crore  
(April & May)

Turnover < ₹ 5 Crore  
(Monthly (April & May))  
(Quarterly (January to March))

For first 15 days – 9%  
After 15 days - 18%

For first 15 days – Nil  
For next 15 days – 9%  
After 15 days- 18%



**Relief No. 3 – Reduced Interest Rates –**  
**From 18<sup>th</sup> April 2021**

**CMP-08**



Quarter(January to March)




For first 15 days – Nil

For next 15 days – 9%

After 15 days- 18%

**Relief No. 4 – Waiver of late fees –**  
**From 20<sup>th</sup> April 2021**


**GSTR 3B**



Turnover > ₹ 5 crore  
(April & May)



Waived for 15 days



Turnover < ₹ 5 Crore  
(Monthly (April & May))  
(Quarterly (January to March))



Waived for first 30 days

**Relief No.5 – GSTR 4 due date extended**  
**-From 30<sup>th</sup> April 2021**

**GSTR 4**



**FY 2020-21**

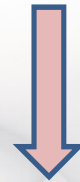


**Date of Return filing 31<sup>st</sup> May 2021**

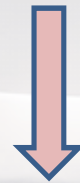


**Relief No.6 – ITC – 04 due date extended**  
**-From 25<sup>th</sup> April 2021**

**ITC 04**



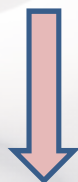
**1<sup>st</sup> January 2021 to 31<sup>st</sup> March 2021**



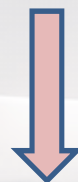
**Date of form filing 31<sup>st</sup> May 2021**

**Relief No.7 – GSTR 1 due date extended**  
**-From 1<sup>st</sup> May 2021**

**GSTR 1**



**April 2021**



**26<sup>th</sup> of the succeeding month**



**Relief No.8 – IFF due date extended**

**-From 1<sup>st</sup> May 2021**

**Invoice Furnishing Facility (IFF)**



**April 2021**



**28<sup>th</sup> of the succeeding month**

## Relief No.9 – Provisional ITC

-From 1<sup>st</sup> May 2021

**Provisional ITC**



**April & May 2021**



**Cumulative adjustment of said months**

**Relief No.10 – Any Compliance**  
**-From 15<sup>th</sup> April 2021**

**Any Compliances**



**15<sup>th</sup> April 2021 to 30<sup>th</sup> May 2021**



**31<sup>st</sup> May 2021**