


Relief to taxpayers in GST by Government at the time of Covid -19. (01.06.2021)

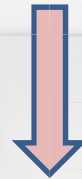
- ◆ Waiver of Late Fees
- ◆ Reduced Rate of Interest
- ◆ Extended due dates
- ◆ Amnesty Scheme

Relief No. 1-EVC Facility – From 27th April 2021

GSTR 1/IFF
GSTR 3B



27th April 2021 to 31st August 2021

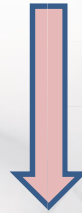


Companies can verify return using Electronic
Verification Code (EVC) facility

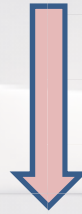
Relief No.2 – Provisional ITC

-From 1st May 2021

Provisional ITC



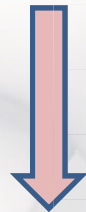
April, May & June 2021



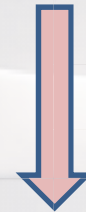
Cumulative adjustment of said months

Relief No.3 – IFF due date extended

Invoice Furnishing Facility (IFF)



May 2021



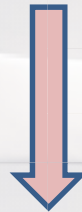
Till 28th June 2021

Relief No.4 – GSTR 1 due date extended

GSTR 1



April 2021 & May 2021

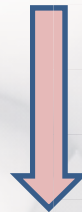


26th of the succeeding month

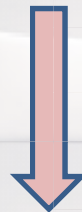
Relief No.5 – ITC – 04 due date extended

-From 31st May 2021

ITC 04



1st January 2021 to 31st March 2021

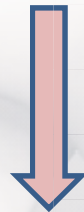


Date of form filing 30th June 2021

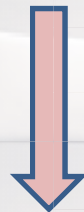
Relief No.6 – GSTR 4 due date extended

-From 31st May 2021

GSTR 4



FY 2020-21

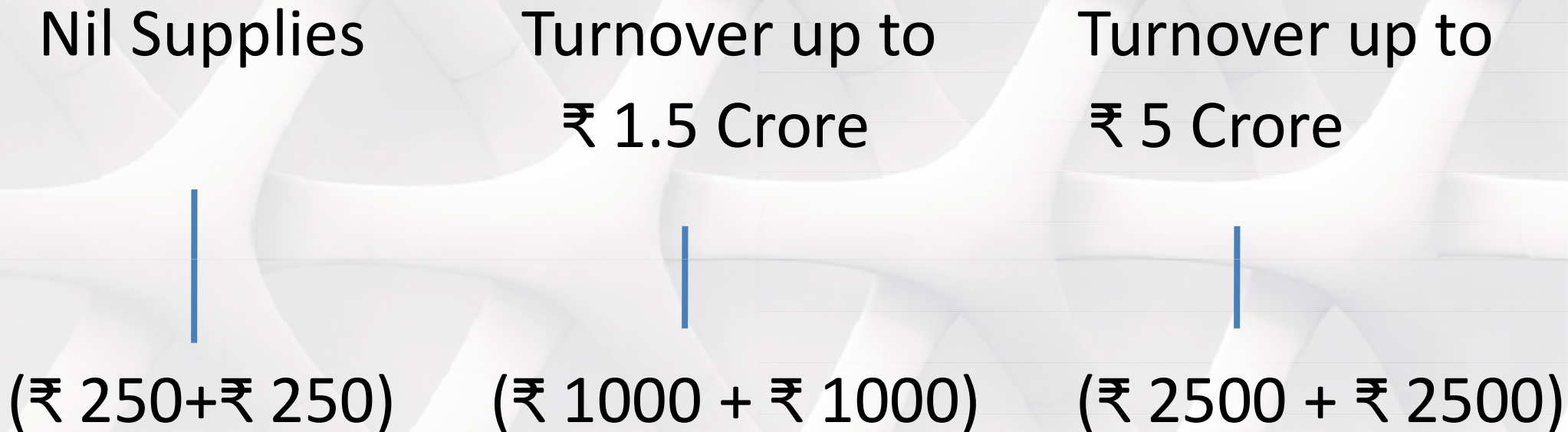


Date of Return filing 31st July 2021

Relief No. 7 – Rationalisation of late fees-

01.06.2021

GSTR 1/GSTR 3B



Relief No.8 – Rationalisation of late fees –

GSTR 4

GSTR 4



Nil Return

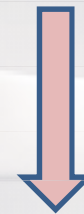


Maximum

(₹ 250+₹ 250)



Other than Nil Return

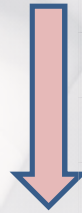


Maximum

(₹ 1000 + ₹ 1000)

Relief No. 9 – Rationalisation of Late Fees

GSTR -7



(₹ 1000 + ₹ 1000)

Relief No. 10 – Waiver of late fees

GSTR 3B

> ₹ 5 Crore

(March, April & May)

< ₹ 5 Crore

Monthly

Quarterly

March 21- 60 days

Jan-Mar 21- 60 days

Waived for 15 days

April 21 - 45 days

May 21 - 30 days

Relief No. 11 – Waiver of late fees –

Amnesty Scheme

GSTR 3B (1/07/2017-30/04/2021)

Return filed from 01/06/2021-31/08/2021

Nil Return

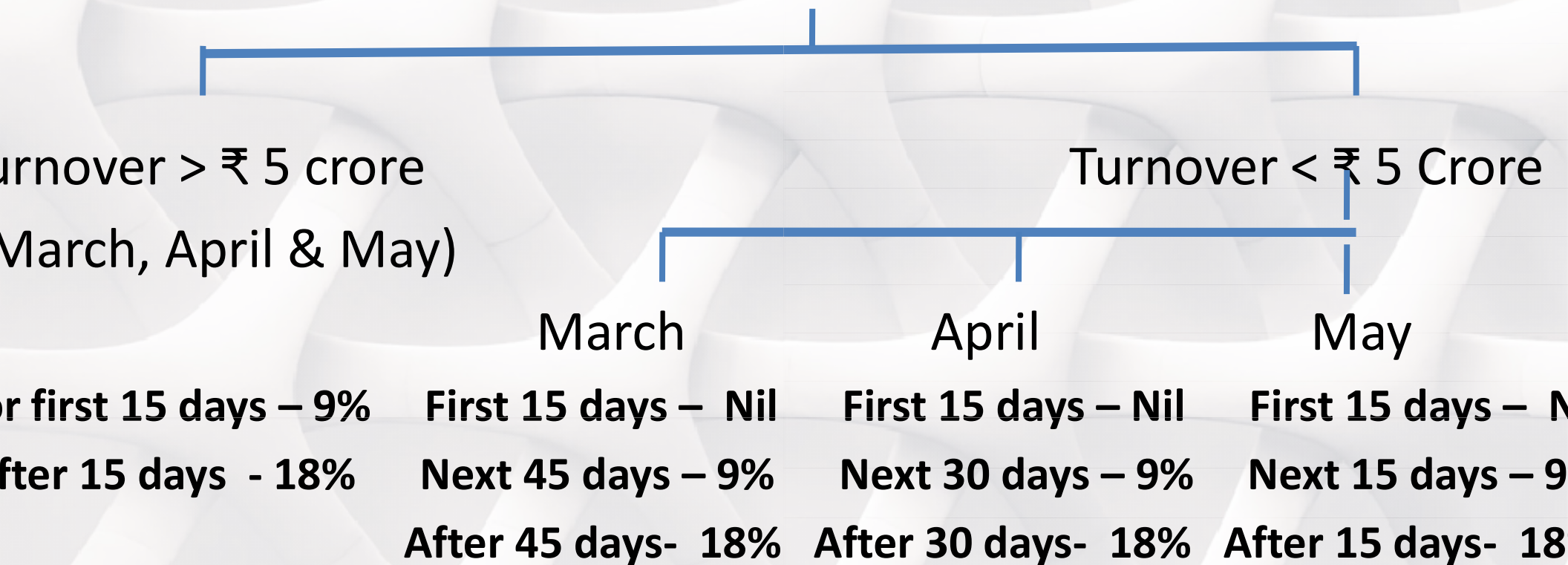
(₹ 250 + ₹ 250)

Other than Nil Return

(₹ 500 + ₹ 500)

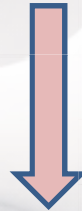
Relief No. 12 – Reduced Interest Rates

GSTR 3B



Relief No. 13 – Reduced Interest Rates

CMP-08



Quarter(January to March)



For first 15 days – Nil

For next 45 days – 9%

After 45 days- 18%

Relief No.14 – Any Compliance

Any Compliances

15th April 2021 to 29th June 2021

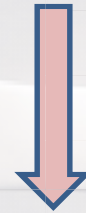
30th June 2021

Relief No.15 – Interest on Net Tax Liability

Output xxx

Input xxx

Net Output Liability



01.06.2021

Relief No.16 – E-Invoicing

E-Invoicing not applicable to:

- A) Government Department
- B) Local Authority