

Due date of GSTR-3B for the month of August, 2020 has been extended to 1st October/ 3rd October, 2020

Notification No: 54/2020 – CT

Classification: Due Date

Date: 24-06-2020

G.S.R...(E).- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further **amendments in the notification** of the Government of India in the Ministry of Finance (Department of Revenue), **No. 29/2020 – Central Tax, dated the 23rd March, 2020**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) vide number G.S.R. 212 (E), dated the 23rd March, 2020, namely:–

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an **aggregate turnover** of **up to rupees five crore** rupees in the previous financial year, whose **principal place of business** is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of **August, 2020** shall be furnished electronically through the common portal, **on or before the 1st day of October, 2020:**

Provided also that, for taxpayers having an **aggregate turnover** of **up to rupees five crore** rupees in the previous 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, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of **August, 2020** shall be furnished electronically through the common portal, **on or before the 3rd day of October, 2020.”.**

Note: The principal notification number **29/2020 – Central Tax**, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.212(E), dated the 23rd March, 2020 and was last amended vide notification number **36/2020 – Central Tax**, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.236(E), dated the 3rd April, 2020.