

*Due Dates for Rectifying Mistake for FY 19-20***Sep'2020- Last Chance of Rectifying mistake for the
Financial year 2019-20****1. ITC (Input Tax Credit)**

Sec16(4)- Input tax credit of 2019-20 can be claimed only up to due date of filing of GSTR 3B of Sep'2020

States	Turnover	Due Date
Specified State A	Up to 5Cr.	22 nd Oct'2020
Specified State B	Up to 5Cr.	24 th Oct'2020
Specified State A & B	More than 5Cr.	20 th Oct'2020

Specified States-A			
Chhattisgarh	Telangana	Dadra and Nagar Haveli	Andaman and Nicobar Islands
Madhya Pradesh	Andhra Pradesh	Puducherry	Lakshadweep
Gujarat	Daman and Diu	Tamil Nadu	Goa
Maharashtra	Kerala	Karnataka	

Specified States-B			
Himachal Pradesh	Arunachal Pradesh	Sikkim	West Bengal
Punjab	Nagaland	Jharkhand	Jammu and Kashmir
Uttarakhand	Manipur	Odisha	Ladakh
Haryana	Mizoram	Chandigarh	Delhi
Rajasthan	Tripura	Uttar Pradesh	Meghalaya
Bihar	Assam		

Due Dates for Rectifying Mistake for FY 19-20**Due dates for Rectification or Correction in Returns as follow:**

Rectification or Correction	Due Dates
GSTR 1-Outward Supply	11 th Oct'2020
GSTR 3B	20 th Oct'2020, 22 nd Oct'2020 & 24 th Oct'2020
GSTR 4-Composition Dealer	31 st Oct'2020
GSTR 5- Non resident Taxable person	20 th Oct'2020
GSTR 6- ISD	13 th Oct'2020
GSTR 7-TDS	10 th Oct'2020
GSTR 8-TCS	10 th Oct'2020

2. Application for Rule 42 & 43 for FY 2019-20

Final calculation on account of Rule 42 & 43 for FY 2019-20 needs to be done before actual date of filing of GSTR 3B i.e. 20th Oct'2020.

3. Credit Note

Credit Note under section 34 can be issued only up to Sep'2020 for FY 2019-20 and such credit notes can be shown till actual date of filing of GSTR 3B for FY 2019-20 i.e. 20th Oct' 2020 or due date of filing of annual return, whichever is earlier.