

GST Compliance Calendar

for FY 2019-20



INDEX



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APRIL 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th April	GSTR-8 (Monthly)	Mar'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th April	GSTR-1 (Monthly)	Mar'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th April	GSTR-6 (Monthly)	Mar'19	Details of ITC received and distributed by an ISD
15th April	PF/ESI	Mar'19	Depositing contribution towards PF/ESI
18th April	GSTR-4 (Quarterly)	Jan'19-Mar'19	Return for Composition Scheme Dealer
20th April	GSTR-5 (Monthly)	Mar'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Mar'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Mar'19	Summary of outward supplies, ITC claimed, and net tax payable
25th April	EPF Return	Mar'19	Filing Provident Fund return
30th April	GSTR-1 (Quarterly)	Jan'19-Mar'19	Summary of Outward Supplies where turnover is up to Rs 1.5 Crore
	Form TRAN-02	—	Deadline to claim transitional input tax credit into GST, to be filed after filing TRAN-01#

*The due dates mentioned are subject to changes notified by the concerned department.

For certain taxpayers who faced technical difficulties on GST portal, as recommended by the Council.

Note: The due date for GSTR-7 (Summary of TDS under GST) for the period October 2018 to July 2019 has been extended to 31 August 2019. The due date of GSTR-1 & GSTR-3B in some places of Odisha has been extended to 10 June 2019 & 20 June 2019 respectively.

MAY 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th May	GSTR-8 (Monthly)	Apr'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th May	GSTR-1 (Monthly)	Apr'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th May	GSTR-6 (Monthly)	Apr'19	Details of ITC received and distributed by an ISD
15th May	PF/ESI	Apr'19	Depositing contribution towards PF/ESI
20th May	GSTR-5 (Monthly)	Apr'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Apr'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Apr'19	Summary of outward supplies, ITC claimed, and net tax payable
25th May	EPF Return	Apr'19	Filing Provident Fund return
30th May	GST ITC-03	FY 2019-20	ITC Reversal in case of persons opting composition scheme for the FY 2019-20

*The due dates mentioned are subject to changes notified by the concerned department.

Note: The due date for GSTR-7 (Summary of TDS under GST) for the period October 2018 to Jul 2019 has been extended to 31 August 2019.

JUNE 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Jun	GSTR-8 (Monthly)	May'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th Jun	GSTR-1 (Monthly)	May'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th Jun	GSTR-6 (Monthly)	May'19	Details of ITC received and distributed by an ISD
15th Jun	PF/ESI	May'19	Depositing contribution towards PF/ESI
20th Jun	GSTR-5 (Monthly)	May'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	May'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	May'19	Summary of outward supplies, ITC claimed, and net tax payable
25th Jun	EPF Return	May'19	Filing Provident Fund return

*The due dates mentioned are subject to changes notified by the concerned department.

Note: The due date for GSTR-7 (Summary of TDS under GST) for the period October 2018 to Jul 2019 has been extended to 31 August 2019.

JULY 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Jul	GSTR-8 (Monthly)	Jun'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th Jul	GSTR-1 (Monthly)	Jun'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th Jul	GSTR-6 (Monthly)	Jun'19	Details of ITC received and distributed by an ISD
15th Jul	PF/ESI	Jun'19	Depositing contribution towards PF/ESI
20th Jul	GSTR-5 (Monthly)	Jun'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Jun'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Jun'19	Summary of outward supplies, ITC claimed, and net tax payable
25th Jul	EPF Return	Jun'19	Filing Provident Fund return
31st Jul	GSTR-1 (Quarterly)	Apr'19-Jun'19	Summary of Outward Supplies where turnover is up to Rs 1.5 Crore

*The due dates mentioned are subject to changes notified by the concerned department.

Note: The due date for GSTR-7 (Summary of TDS under GST) for the period October 2018 to Jul 2019 has been extended to 31 August 2019.

AUGUST 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Aug	GSTR-8 (Monthly)	Jul'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th Aug	GSTR-1 (Monthly)	Jul'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th Aug	GSTR-6 (Monthly)	Jul'19	Details of ITC received and distributed by an ISD
15th Aug	PF/ESI	Jul'19	Depositing contribution towards PF/ESI
20th Aug	GSTR-5 (Monthly)	Jul'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Jul'19	Summary of outward taxable supplies and tax payable by OIDAR
22nd Aug	GSTR-3B	Jul'19	Summary of outward supplies, ITC claimed, and net tax payable for all except districts notified***
25th Aug	EPF Return	Jul'19	Filing Provident Fund return
31st Aug	CMP-08**	Apr'19-Jun'19	Quarterly challan-cum-statement to be furnished by composition dealers
	ITC-04^ (Quarterly)	Jul'17-Jun'19	Summary of goods sent to/received from a job-worker
	GSTR-7	Oct'18-Jul'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws

*The due dates mentioned are subject to changes notified by the concerned department.

**Statement of self-assessed tax by composition dealers - same as the erstwhile form GSTR-4, which is now made an annual return with effect from FY 2019-2020 onwards.

*** Few Districts of States of Bihar, Gujarat, Maharashtra, Karnataka, Kerala, Odisha, J&K and Uttarakhand as notified via notification number 37/2019-Central Tax ,dt. 21-08-2019.

^ITC-04 for quarters Jul'17-Mar'19 is waived off for those yet to file as on 31 August 2019 via Notification no. 38/2019-Central Tax ,dt. 31-08-2019.

SEPTEMBER 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Sept	GSTR-7 (Monthly)	Aug'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Aug'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th Sept	GSTR-1 (Monthly)	Aug'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th Sept	GSTR-6 (Monthly)	Aug'19	Details of ITC received and distributed by an ISD
15th Sept	PF/ESI	Aug'19	Depositing contribution towards PF/ESI
20th Sept	GSTR-5 (Monthly)	Aug'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Aug'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Jul'19	Summary of outward supplies, ITC claimed, and net tax payable for certain districts notified***
	GSTR-3B	Aug'19	Summary of outward supplies, ITC claimed, and net tax payable
	GSTR-7 (Monthly)	Jul'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for certain districts notified^
25th Sept	EPF Return	Aug'19	Filing Provident Fund return
30th Sept	CMP-02	FY 2019-20	To opt into the composition scheme available for service providers***

*The due dates mentioned are subject to changes notified by the concerned department.

** Few Districts of States of Bihar, Gujarat, Maharashtra, Karnataka, Kerala, Odisha, J&K and Uttarakhand as notified via notification number 37/2019-Central Tax ,dt. 21-08-2019.

***Under the Notification number 2/2019-Central Tax Rate dated 7 March 2019. Decided in the 36th GST Council Meeting. However notification giving effect to the same is yet to be passed as on 4 September 2019.

^Few Districts of States of Bihar, Gujarat, Maharashtra, Karnataka, Kerala, Odisha, J&K and Uttarakhand as notified via notification number 40/2019-Central Tax, dt. 31-08-2019

OCTOBER 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Oct	GSTR-7 (Monthly)	Sept'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Sept'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
11th Oct	GSTR-1 (Monthly)	Sept'19	Summary of outward supplies where turnover exceeds Rs 1.5 Crore
13th Oct	GSTR-6 (Monthly)	Sept'19	Details of ITC received and distributed by an ISD
15th Oct	PF/ESI	Sept'19	Depositing contribution towards PF/ESI
18th Oct	CMP-08**	Jul-Sep'19	Quarterly challan-cum-statement to be furnished by composition dealers
20th Oct	GSTR-5 (Monthly)	Sept'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Sept'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Sept'19	Summary of outward supplies, ITC claimed, and net tax payable
25th Oct	EPF Return	Sept'19	Filing Provident Fund return
	ITC-04 (Quarterly)	Jul'19-Sep'19	Summary of goods sent to/received from a job-worker
31st Oct	GSTR-1 (Quarterly)	Jul-Sep'19	Summary of outward supplies where turnover is upto Rs 1.5 crore

*The due dates mentioned are subject to changes notified by the concerned department.

**Statement of self-assessed tax by composition dealers - same as the erstwhile form GSTR-4, which is now made an annual return with effect from FY 2019-2020 onwards.

NOVEMBER 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Nov	GSTR-7 (Monthly)	Oct'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Oct'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
	GST ANX-1 (Monthly)	Oct'19	Details of outward supplies and inward supplies attracting reverse charge where turnover exceeds Rs 5 crore in PFY
13th Nov	GSTR-6 (Monthly)	Oct'19	Details of ITC received and distributed by an ISD
15th Nov	PF/ESI	Oct'19	Depositing contribution towards PF/ESI
20th Nov	GSTR-5 (Monthly)	Oct'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Oct'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Oct'19	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers whose turnover exceeds Rs 5 crore in PFY
	GST PMT-08 (Monthly)	Oct'19	Monthly payment of self assessed tax liability by small taxpayers where turnover is up to Rs 5 crore in PFY
25th Nov	EPF Return	Oct'19	Filing Provident Fund return
30th Nov	GSTR-9/9A	FY 2017-18	Annual GST returns for all regular/Composition taxpayers
	GSTR-9C	FY 2017-18	Certified Reconciliation Statement to be furnished by taxpayers with annual turnover over Rs 2 crore

*The due dates mentioned are subject to changes notified by the concerned department.

DECEMBER 2019 GST CALENDAR

*Due date	Purpose	Period	Description
10th Dec	GSTR-7 (Monthly)	Nov'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Nov'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
	GST ANX-1 (Monthly)	Nov'19	Details of outward supplies and inward supplies attracting reverse charge where turnover exceeds Rs 5 crore in PFY
13th Dec	GSTR-6 (Monthly)	Nov'19	Details of ITC received and distributed by an ISD
15th Dec	PF/ESI	Nov'19	Depositing contribution towards PF/ESI
20th Dec	GSTR-5 (Monthly)	Nov'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Nov'19	Summary of outward taxable supplies and tax payable by OIDAR
	GSTR-3B	Nov'19	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers whose turnover exceeds Rs 5 crore in PFY
	GST PMT-08 (Monthly)	Nov'19	Monthly payment of self assessed tax liability by small taxpayers where turnover is up to Rs 5 crore in PFY
25th Dec	EPF Return	Nov'19	Filing Provident Fund return
31st Dec	GSTR-9/9A	FY 2018-19	Annual GST returns for all regular/Composition taxpayers
	GSTR-9C	FY 2018-19	Certified Reconciliation Statement to be furnished by taxpayers with annual turnover over Rs 2 crore

*The due dates mentioned are subject to changes notified by the concerned department.

JANUARY 2020 GST CALENDAR

*Due date	Purpose	Period	Description
10th Jan	GSTR-7 (Monthly)	Dec'19	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Dec'19	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
	GST ANX-1 (Monthly & Quarterly)	Dec'19	Details of outward supplies and inward supplies attracting reverse charge
13th Jan	GSTR-6 (Monthly)	Dec'19	Details of ITC received and distributed by an ISD
15th Jan	PF/ESI	Dec'19	Depositing contribution towards PF/ESI
18th Jan	CMP-08**	Oct-Dec'19	Quarterly challan-cum-statement to be furnished by composition dealers
20th Jan	GSTR-5 (Monthly)	Dec'19	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Dec'19	Summary of outward taxable supplies and tax payable by OIDAR
	GST-RET-01 (Monthly)	Dec'19	Summary of outward supplies, ITC claimed, and net tax after submitting ANX-2
25th Jan	GST-RET-01/ RET-02/ RET-03*** (Quarterly)	Oct - Dec'19	Summary of outward supplies, ITC claimed, and net tax payable where turnover is up to Rs 5 crore after submitting ANX-2
	ITC-04 (Quarterly)	Oct - Dec'19	Summary of goods sent to/received from a job-worker
	EPF Return	Dec'19	Filing Provident Fund return

*The due dates mentioned are subject to changes notified by the concerned department.

**Statement of self-assessed tax by composition dealers - same as the erstwhile form GSTR-4, which is now made an annual return with effect from FY 2019-2020 onwards.

***The return will be based on the quarterly option availed by the taxpayer i.e, Normal (RET-01), Sahaj (RET-02) and Sugam (RET-03).

FEBRUARY 2020 GST CALENDAR

*Due date	Purpose	Period	Description
10th Feb	GSTR-7 (Monthly)	Jan'20	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Jan'20	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
	GST ANX-1 (Monthly)	Jan'20	Details of outward supplies and inward supplies attracting reverse charge where turnover exceeds Rs 5 crore in PFY
13th Feb	GSTR-6 (Monthly)	Jan'20	Details of ITC received and distributed by an ISD
15th Feb	PF/ESI	Jan'20	Depositing contribution towards PF/ESI
20th Feb	GSTR-5 (Monthly)	Jan'20	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Jan'20	Summary of outward taxable supplies and tax payable by OIDAR
	GST-RET-01 (Monthly)	Jan'20	Summary of outward supplies, ITC claimed, and net tax after submitting ANX-2
	GST PMT-08 (Monthly)	Jan'20	Monthly payment of Self Assessed Tax Liability by Small Taxpayer where turnover is up to Rs 5 crore in PFY
25th Feb	EPF Return	Jan'20	Filing Provident Fund return

*The due dates mentioned are subject to changes notified by the concerned department.

MARCH 2020 GST CALENDAR

*Due date	Purpose	Period	Description
10th Mar	GSTR-7 (Monthly)	Feb'20	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Feb'20	Summary of Tax Collected at Source (TCS) by E-commerce operators under GST laws
	GST ANX-1 (Monthly)	Feb'20	Details of outward supplies and inward supplies attracting reverse charge where turnover exceeds Rs 5 crore in PFY
13th Mar	GSTR-6 (Monthly)	Feb'20	Details of ITC received and distributed by an ISD
15th Mar	PF/ESI	Feb'20	Depositing contribution towards PF/ESI
20th Mar	GSTR-5 (Monthly)	Feb'20	Summary of outward taxable supplies and tax payable by the non-resident taxable person
	GSTR-5A (Monthly)	Feb'20	Summary of outward taxable supplies and tax payable by OIDAR
	GST-RET-01 (Monthly)	Feb'20	Summary of outward supplies, ITC claimed, and net tax after submitting ANX-2
	GST PMT-08 (Monthly)	Feb'20	Monthly payment of Self Assessed Tax Liability by Small Taxpayer where turnover is up to Rs 5 crore in PFY
25th Mar	EPF Return	Feb'20	Filing Provident Fund return

*The due dates mentioned are subject to changes notified by the concerned department.