



- CBIC vide **Notification No-74/2020 of Central Tax, dated October 15th,2020**, notified the time limit for filing of Quarterly GSTR-1 for registered taxpayers having turnover of upto 1.5Cr:

Period	Due Date
October-December,2020	January 13 th 2021
January-March 2021	April 13 th 2021

- CBIC vide **Notification No-75/2020 of Central Tax, dated October 15th 2020** notified the time limit for filing of monthly GSTR-1 for the months of October 2020 to March 2021 for registered taxpayers having turnover of more than 5Cr :

Period	Due Date
October 2020	11 th November 2020
November 2020	11 th December 2020
December 2020	11 th January 2021
January 2021	11 th February 2021
February 2021	11 th March 2021
March 2021	11 th April 2021

- CBIC vide **Notification No-76/2020 of Central tax dated October,15th 2020** notified the time limit for filing of monthly GSTR-3B from October 2020 to March 2021.

Taxpayers having turnover of more than 5Cr:
20th day of succeeding month.

Taxpayers having turnover upto 5Cr:

State with due date on 22 nd day of succeeding month	States with due date of 24 th day of succeeding month
Chhatisgarh	Himachal Pradesh
Madhya Pradesh	Punjab
Gujarat	Uttarakhand
Maharashtra	Haryana
Karnataka	Rajasthan
Goa	Uttar Pradesh
Kerala	Bihar
Tamil Nadu	Sikkim
Telangana	Arunachal Pradesh
Andhra Pradesh	Jharkhand
Daman and Diu	Odisha
Dadra and Nagar Haveli	Jammu and Kashmir
Puducherry	Ladakh
Andaman & Nicobar Islands	Chandigarh
Lakshadweep	Delhi

- CBIC vide **Notification No-77/2020 of Central Tax dated October 15th 2020** has amended **Notification No-47/2019 of Central Tax dated October 9th 2019** and has extended the benefit of optional filing of **Annual Return GSTR-9** till F.Y 2019-20.

- CBIC vide notification no-78/2020 of **Central Tax dated October 15th 2020** has made changes in **Notification No-12/2017 of Central Tax dated 28th June 2017** based on turnover limit for mentioning HSN codes in GST as per the following table:

Taxpeyers having turnover upto 5Cr.	4 digit HSN Code
Taxpeyers having turnover above 5Cr.	6 digit HSN Code
In case of Import & Export of Goods	8 digit HSN Code
Specific Goods that can be notified by reserved power of the Government.	8 digit HSN Code
Taxpeyers having turnover upto 5Cr.	HSN code is not mandatory to be mentioned in a Tax Invoice when supply made to unregistered persons B2C.

- CBIC vide **Notification No-79/2020 of Central Tax dated October 15th 2020** has amended Rule 80(3) of CGST Rules 2017 and has extended the benefit of exemption from GST Audit for taxpers having turnover of upto 5 Cr. Procedure of filing of NIL GSTR-1 and GSTR-3B through SMS also extended till 2019-20.

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