

## **An Appeal to Taxpayers under GST in the State of Karnataka**

**Dear Taxpayers,**

The Government has extended the benefit of relief in payment of **Late Fee** and **Interest** in respect of filing of Form GSTR-3B for the Tax Period from **February 2020 to July 2020** for various class of taxpayers based on aggregate turnover, details of which are as under:-

**(1) Interest & Late Fee on GSTR 3B late filing - payable by taxpayers having an aggregate turnover of more than Rupees 5 crores in the preceding financial year**

Tax Period	Due Date	Rate of Interest	Late Fee & Conditions
February 2020	20/03/2020	Nil for first 15 days from the due date, 9% thereafter till 24 <sup>th</sup> June 2020 and 18% thereafter.	Late Fee is Nil, if return is furnished on or before 24th June 2020. {KGST Notification 14/2020 dated 07/04/2020 & 23/2020 dated 30/06/2020} and thereafter. If return is furnished on or before 30th September 2020, Late Fee in excess of Rs. 500 (CGST-250 + SGST - 250) waived for return with transctions & fully waived if tax payable in the return is Nil. {KGST Notification No. 27/2020 dated 16/07/2020}
March 2020	20/04/2020		
April 2020	20/05/2020		
May 2020	27/06/2020	18%	Late Fee in excess of Rs. 500 (CGST -250 + SGST-250) waived for return with transctions & fully waived if tax payable in the return is NIL, if return is furnished on or before 30th September 2020. {KGST Notification No. 27/2020 dated 16/07/2020}
June 2020	20/07/2020	18%	
July 2020	20/08/2020	18%	

**(2) Interest & Late Fee on GSTR 3B late filing - payable by taxpayers having an aggregate turnover of upto to Rupees 5 crores in the preceding financial year**

Tax Period	Notified Due Date	Rate of Interest	Late Fee & Conditions	
February 2020	22/03/2020	Nil till 30th June 2020, 9% thereafter till 30th September,2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 30 <sup>th</sup> June 2020
March 2020	22/04/2020	Nil till 3rd July 2020, 9% thereafter till 30th Sept 2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 3rd July 2020
April 2020	22/05/2020	Nil till 6th July 2020, 9% thereafter till 30th Sept 2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 6th July 2020
May 2020	12/07/2020	Nil till 12th September 2020, 9% thereafter till 30th Sept 2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 12 <sup>th</sup> September,2020
June 2020	22/07/2020	Nil till 23rd September,2020, 9% thereafter till 30th September,2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 23rd September,2020
July 2020	22/08/2020	Nil till 27th September 2020, 9% thereafter till 30th September,2020 and 18% thereafter.	<b>NIL</b>	If return in FORM GSTR-3B is furnished on or before 27th September, 2020
August 2020	01/10/2020	Last date for filing GSTR 3B extended vide KGST Notification 09/2020 dated 26/06/2020		

All taxpayers in Karnataka are hereby appealed to file Form GSTR-3B return as early as possible, within the prescribed due date to avail the benefit of reduced Interest rate and waiver of Late Fee.

Commissioner of Commercial Taxes  
(Karnataka) Bengaluru