
	<p>Office of the Principal Commissioner, Central Goods & Service Tax Commissionerate, Chandigarh Plot No. 19, Sector-17 C, Chandigarh. Phone 0172-2702371 e-mail: prcommr-chd@gov.in</p>	
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TRADE NOTICE NO. 03/GST/CHD/2020

**INTIMATION OF VARIOUS DATES OF FILING GST RETURNS AS
DECIDED IN 42nd GST Counsel Meeting:**

The GST Counsel in its 42nd Meeting, held on 5th October, 2020 has approved the following timelines for implementation:

Sr.No.	Decision	w.e.f.
1.	Due Date of furnishing quarterly GSTR-1 by quarterly taxpayers to be revised to 13 th of the month succeeding the quarter.	01.01.2021
2.	Auto-population of Liability from own GSTR-1 to GSTR-3B for monthly taxpayers	01.01.2021
3.	Quarterly Returns and monthly tax payment facility for taxpayers with aggregate annual turnover below Rs. 5 Crore	01.01.2021
4.	Auto-population of ITC from suppliers GSTR-1 through the newly developed facility in GSTR-2B for taxpayers	01.01.2021 (Monthly)
		01.04.2021 (Quarterly)
5.	Mandatory filing of GSTR-1 before GSTR-3B	01.04.2021
6.	Revised requirement for declaring HSN for goods and SAC for services in invoices and in GSTR-1 : <ul style="list-style-type: none"> a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs. 5 crore. b. 4 digits of HSN/SAC for B2B supplies for taxpayers with aggregate annual turnover upto Rs. 5 crore. c. 8 digits of HSN for notified class of supplies for all taxpayers 	01.04.2021

2. All the trade bodies, industry associations, regional chambers of commerce

etc. are requested to make their members aware of the subject matter as per the above mentioned instructions.

Encl: As above.

(Vandana K. Jain)
Principal Commissioner
15/10/2020

Copy to :

1. The Chief Commissioner, Central Goods & Services Tax Zone, Chandigarh.
2. The Principal Commissioner/Commissioner, Central Goods & Services Tax Commissionerate, Ludhiana/Jalandhar/Shimla/Jammu & Kashmir.
3. The Principal Commissioner/Commissioner, Central Goods & Services Tax (Audit) Commissionerate, Chandigarh/Ludhiana/Jalandhar/Shimla/Jammu & Kashmir.
4. The Deputy/Assistant Commissioner, all CGST Divisions under CGST Commissionerate, Chandigarh.
5. Superintendent (Systems), Central Goods & Services Tax Commissionerate, Chandigarh for uploading on website.
6. All Trade Associations.
7. Notice Board.