

	<p style="text-align: center;">Office of the Principal Commissioner, Central Goods &amp; Service Tax Commissionerate, Chandigarh Plot No. 19, Sector-17 C, Chandigarh. Phone 0172-2702371 e-mail: prcommr-chd@gov.in</p>	
-----------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------

## 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 42<sup>nd</sup> Meeting, held on 5<sup>th</sup> 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 <sup>th</sup> 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"> <li>a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs. 5 crore.</li> <li>b. 4 digits of HSN/SAC for B2B supplies for taxpayers with aggregate annual turnover upto Rs. 5 crore.</li> <li>c. 8 digits of HSN for notified class of supplies for all taxpayers</li> </ul>	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.