

Turnover	Return for the Month	Original Due Date	Revised New Due Date	Interest @ 9%	Interest @ 18%	NN	Maximum Penalty in case of NIL Return if file till 30.09.2020	Maximum Penalty in case of other than NIL Return if file till 30.09.2020
							<b>NN 57/2020</b>	
Upto 5 crore (Category 1) (Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, TamilNadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep)	Feb-20	22-Mar-20	30-Jun-20	01.07.20 to 30.09.2020	01.10.2020	52/2020	NIL	500
	Mar-20	22-Apr-20	03-Jul-20	04.07.20 to 30.09.2020	01.10.2020		NIL	500
	Apr-20	22-May-20	06-Jul-20	07.07.20 to 30.09.2020	01.10.2020		NIL	500
	May-20	22-Jun-20	12-Sep-20	13.09.20 to 30.09.2020	01.10.2020		NIL	500
	Jun-20	22-Jul-20	23-Sep-20	24.09.20 to 30.09.2020	01.10.2020		NIL	500
	Jul-20	22-Aug-20	27-Sep-20	28.09.20 to 30.09.2020	01.10.2020		NIL	500
	Aug-20	22-Sep-20	01-Oct-20	N.A.	02.10.2020	54/2020	N.A.	N.A.

Turnover	Return for the Month	Original Due Date	Revised New Due Date	Interest @ 9%	Interest @ 18%	NN	Maximum Penalty in case of NIL Return if file till 30.09.2020	Maximum Penalty in case of other than NIL Return if file till 30.09.2020
							NN 57/2020	
Upto 5 crore (Category 2) (Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi)	Feb-20	24-Mar-20	30-Jun-20	01.07.20 to 30.09.2020	01.10.2020	52/2020	NIL	500
	Mar-20	24-Apr-20	05-Jul-20	06.07.20 to 30.09.2020	01.10.2020		NIL	500
	Apr-20	24-May-20	09-Jul-20	10.07.20 to 30.09.2020	01.10.2020		NIL	500
	May-20	24-Jun-20	15-Sep-20	16.09.20 to 30.09.2020	01.10.2020		NIL	500
	Jun-20	24-Jul-20	25-Sep-20	26.09.20 to 30.09.2020	01.10.2020		NIL	500
	Jul-20	24-Aug-20	29-Sep-20	30.09.20 to 30.09.2020	01.10.2020		NIL	500
	Aug-20	24-Sep-20	03-Oct-20	N.A.	04.10.2020	54/2020	N.A.	N.A.
More than Rs. 5.00 crore (All states)	Feb-20	20-Mar-20	24-Jun-20	05.04.20 to 24.06.20	25.06.2020	52/2020	NIL	500
	Mar-20	20-Apr-20		06.05.20 to 24.06.20			NIL	500
	Apr-20	20-May-20		05.06.20 to 24.06.20			NIL	500
	May-20	20-Jun-20	27-Jun-20	N.A.	28.06.2020	36/2020	NIL	500
	Jun-20	20-Jul-20	N.A.	N.A.	21.07.2020		NIL	500
	Jul-20	20-Aug-20	N.A.	N.A.	21.08.2020		NIL	500
	Aug-20	20-Sep-20	N.A.	N.A.	21.09.2020		N.A.	N.A.