

GST Return Filing Calendar

Financial Year 2024-25

Important due dates for GST return filing and compliance

Monthly Returns (GSTR-1, GSTR-3B)

Month	GSTR-1 Due Date	GSTR-3B Due Date
April 2024	11th May 2024	20th May 2024
May 2024	11th June 2024	20th June 2024
June 2024	11th July 2024	20th July 2024
July 2024	11th August 2024	20th August 2024
August 2024	11th September 2024	20th September 2024
September 2024	11th October 2024	20th October 2024
October 2024	11th November 2024	20th November 2024
November 2024	11th December 2024	20th December 2024
December 2024	11th January 2025	20th January 2025
January 2025	11th February 2025	20th February 2025
February 2025	11th March 2025	20th March 2025
March 2025	11th April 2025	20th April 2025

Annual Returns

Return Type	Due Date	Description
GSTR-9	31st December 2024	Annual Return for Regular Taxpayers
GSTR-9C	31st December 2024	Reconciliation Statement
GSTR-4	30th April 2025	Annual Return for Composition Dealers

Important Notes

- Late filing of returns attracts interest and late fees
- Interest is charged at 18% per annum on the tax amount
- Late fee is Rs. 50 per day (Rs. 20 for nil returns)
- Maximum late fee is capped at Rs. 10,000 per return

- E-invoicing is mandatory for businesses with turnover > Rs. 10 Cr
- QRMP scheme is available for businesses with turnover < Rs. 5 Cr

Pro Tips:

1. Set reminders for all due dates well in advance
2. Maintain proper records of all transactions
3. Reconcile your books with GST returns regularly

For more information, visit: www.savyaccountantconnect.com