

**UT Administration of  
Dadra and Nagar Haveli and Daman and Diu  
Department Of Value Added Tax/  
Goods and Service Tax  
1st Floor, Udhyog Bhavan, 66 KV Road,  
Silvassa-396230**

**Important filing dates on GST Portal**

<b>Sr.No</b>	<b>Return type</b>	<b>Frequency of filing</b>	<b>Due dates</b>
1	GSTR-3B <i>Simple return in which summary of outward supplies along with input tax credit is declared and payment of tax is affected by the taxpayer.</i>	Monthly	20th of Succeeding month
2	GSTR-1-  <i>Details of outward supplies of taxable goods and/or services affected.</i>	Monthly  Quarterly	11th of Succeeding month  End of the month of succeeding quarter
3	GSTR-9 (Annual return for a normal taxpayer.) (2019-20)	Annually	Feb 28th, 2021
4	GSTR-9C Certified reconciliation statement	Annually	Feb 28th, 2021
5	<b>CMP-08 (Jan to March)</b> <i>Statement-cum-challan to make a tax payment by a taxpayer registered under the composition scheme under section 10 of the CGST Act (supplier of goods) and CGST (Rate) notification no. 02/2019 dated 7th March 2020 (Supplier of services)</i>	Quarterly	April, 2021
6	GSTR-4 Return for a taxpayer registered under the composition scheme under section 10 of the CGST Act	Annually	30th of the month succeeding a financial year
7	GSTR-5 Return for a non-resident foreign taxable person (Jan, 2021)	Monthly	20th of the next month
8	GSTR-6 Return for an input service distributor to distribute the eligible input tax credit to its branches.	Monthly	13th of the next month
9	GSTR-7 Return for government authorities deducting tax at source (TDS).	Monthly	10th of the next month.

As per Rule 68 of Central Goods and Services Tax (CGST) Rules, 2017 read with Section 21 of UTGST Act, 2017. Notice to non-filers of returns in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

It has been noticed that you have not filed returns (GSTR-3B) till date.

You are, therefore, requested to furnish the said return within 15 days failing which the [tax liability may] be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.

Goods and Service Tax Officer  
Dadra and Nagar Haveli  
Silvassa.