

EXTENSION OF DUE DATES DUE TO COVID -19 LOCKDOWN

INCOME TAX			
Nature of Compliance	Relevant Period	Original Due Date	Extended Due Date
Income Tax Return for [Belated return & Revised return]	FY 2018-19 (AY 2019-20)	31 st March 2020	30 th June 2020
TDS Returns in Form 24Q/26Q	4th quarter ending 31 March 2020	31 st May 2020	30 th June 2020
TDS Returns in Form 26QB/QC/QD	February 2020	30 th March 2020	30 th June 2020
	March 2020	30 th April 2020	30 th June 2020
	April 2020	30 th May 2020	30 th June 2020
Issue of Form 16/Form 16A	4th quarter ending 31 March 2020	15 th June 2020	30 th June 2020
Issue of Form 16B/Form 16C/Form 16D	For tax deducted in the month of March 2020	15 th May 2020	30 th June 2020
	For tax deducted in the month of April 2020	14 th June 2020	30 th June 2020
Furnishing of Statement of Financial Transactions (SFT)	FY 2019-20	31 st May 2020	30 th June 2020
Making various investments/ tax saving investments or payments for the FY 2019-20 (section 80C to 80GGC & section 54 to 54GB)	FY 2019-20	31 st March 2020	30 th June 2020

GOODS & SERVICES TAX

Nature of Compliance	Relevant Period	Original Due Date	Extended Due Date
GSTR- 3B (Taxpayers with Aggregate Turnover up to Rs. 1.5 crores in the preceding FY)	February 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	30 th June 2020 [No Late fees & Interest up to the specified due dates]
	March 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	3 rd July 2020 [No Late fees & Interest up to the specified due dates]
	April 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	6 th July 2020 [No Late fees & Interest up to the specified due dates]
GSTR-3B (Taxpayers with Aggregate Turnover more than Rs. 1.5 crores but up to Rs. 5 crores in the preceding FY)	February 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	29 th June 2020 [No Late fees & Interest up to the specified due dates]
	March 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	29 th June 2020 [No Late fees & Interest up to the specified due dates]

	April 2020	22 nd /24 th Apr 2020 (Refer * & ** in note below)	30 th June 2020 [No Late fees & Interest up to the specified due dates]
GSTR-3B (Taxpayers with Aggregate Turnover more than Rs. 5 crores in the preceding FY)	February 2020	20 th Mar 2020	24 th June 2020 [NIL Interest for first 15 days from the original due date, and reduced rate of 9% p.a. thereafter up to the specified due dates and No Late Fees]
	March 2020	20 th Apr 2020	
	April 2020	20 th May 2020	
GSTR-3B (Taxpayers with Aggregate Turnover more than 5 crores)	May 2020	20 th June 2020	27 th June 2020
GSTR-3B (Taxpayers with Aggregate Turnover up to 5 crores whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep)		22 nd June 2020	12 th July 2020
GSTR-3B (Taxpayers with Aggregate Turnover up to 5 crores whose principal place of business is in the States of Himachal Pradesh, Punjab,		24 th June 2020	14 th July 2020

Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi)			
GSTR-1 (Normal Taxable Person) Monthly Filing	March 2020	11 th Apr 2020	30 th June 2020 [No Late fees up to the specified due dates]
	April 2020	11 th May 2020	
	May 2020	11 th Jun 2020	
GSTR-1 (Normal Taxable Person) Quarterly Filing	Qtr. ending March 2020	30 th Apr 2020	30 th June 2020 [No Late fees up to the specified due dates]
GSTR-6 (ISD Return)	Mar'2020	13 th Apr'2020	30 th June'2020
	Apr'2020	13 th May'2020	
GSTR-1 (Normal Taxable Person) Quarterly Filing	May'2020	13 th June'2020	30 th June 2020 [No Late fees up to the specified due dates]
GSTR-7 (Taxpayers required to deduct TDS)	Mar'2020	10 th Apr'2020	30 th June'2020
	Apr'2020	10 th May'2020	
	May'2020	10 th June'2020	
GSTR-8 (Taxpayers required to collect TCS)	Mar'2020	10 th Apr'2020	30 th June'2020
	Apr'2020	10 th May'2020	
	May'2020	10 th June'2020	
Input GST credit - restriction rule of 110% with reference to GSTR2A	Feb, Mar, Apr, May, Jun, Jul, Aug	The said restriction of input tax credit upto 110% of credit available under GSTR-2A as per Sub rule (4) of Rule 36 shall not	

	month returns	apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B to be filed for the months from Feb-Aug2020. However, FORM GSTR-3B for the tax period of September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months i.e., ITC of September 2020 along with ITC availed for the period Feb-Aug2020 shall not exceed 110% of the cumulative eligible credit available in respect of invoices or debit notes for period Feb-Sep2020, the details of which have been uploaded by the suppliers during said months.
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Note for GST–

* - Taxpayers whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep- **Due date was 22nd of the following month**

** - Taxpayers whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi- **Due date was 24th of the following month**

DISCLAIMER

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