

VARIOUS DUE DATES AFTER COVID-19 PANDEMIC

Be Aware

Income Tax Return for the FY 2018-19 (A.Y. 2019-20)

- Due date is extended to 30th June 2020 from 31st Mar 2020

Income Tax Return for the FY 2019-20 (A.Y. 2020-21)

- For Non- Auditable Assessee - Due date is extended to 30th Nov 2020 from 31st Jul 2020
- For Auditable Assessee - Due date is extended to 30th Nov 2020 from 31st Oct 2020

Tax & Statutory Audit for the FY 2019-20 (A.Y. 2020-21)

- Due date is extended to 31st October 2020 from 30th September 2020

TDS & TCS Return of Qtr. IV for the FY 2019-20 (A.Y. 2020-21)

- Due date is extended to 30th June 2020 from 31st May 2020

Due date for deposit of TDS/TCS for the month of May 2020

- Due date is 7th June 2020

Online submission of form 15G/15H

- Due date is extended to 30th June 2020 from 30th April 2020

Linking PAN with Aadhar

- Due date is extended to 30th Jun 2020 from 31st Mar 2020

Issuance of Form 16/16A for the Qtr. IV of FY 2019-20

- Due date has been extended to 30th June 2020 from 15th June 2020

Date for making investments & payments for claiming deduction under Section 80C/80D/80G

- Date of making investment & payment under section 80C (LIC, PPF, NSC etc.), 80D (Mediclipaim), 80G (Donations) extended to June 30th 2020 for FY 2019-20 from 31st March 2020

Interest liability on payment due between 20.03.2020 to 30.06.2020

- All delayed payments of advance tax, self assessment tax, TDS, TCS, equalization levy, STT, CTT made between 20.03.2020 to 30.06.2020 will be charges at reduced interest rate i.e., 9% p.a instead of 12% or 18% p.a

DUE DATE FOR GSTR - 3B

- Turnover in preceding FY < 1.5 crore
 - Feb. 20 - 30 June 2020
 - Mar. 20 - 03 July 2020
 - Apr. 20 - 06 July 2020
 - May 20 - 14- July 2020

DUE DATE FOR GSTR - 3B

- Turnover in preceding FY 1.5 crore to 5 crore
 - Feb. 20 - 29 June 2020
 - Mar. 20 - 29 June 2020
 - Apr. 20 - 30 June 2020
 - May 20 - 14- July 2020

DUE DATE FOR GSTR - 3B

- Turnover in preceding FY > 5 crore
 - Feb. 20 - 24 June 2020
 - Mar. 20- 24 June 2020
 - Apr. 20- 24 June 2020
 - May 20- 27 June 2020

DUE DATE FOR GSTR -1 QUARTERLY

❑ Turnover in preceding FY < 1.5 crore

Feb. 20 - 30 June 2020

Mar. 20 - 30 June 2020

Apr. 20 - 31 July 2020

May 20 - 31 July 2020

DUE DATE FOR GSTR -1 MONTHLY

- Turnover in preceding F Y > 1.5 crore
 - Mar. 20 - 30 June 2020
 - Apr. 20 - 30 June 2020
 - May 20 - 30 June 2020

GSTR 9/9C Annual return for FY the 2018-19

- Due date is extended to 30.09.2020 from 31.03.2020

ROC Compliance

- No additional fee shall be charged for late filing during a moratorium period (01.04.2020 to 30.09.2020) in respect of any document, return, statement etc required to be filed in MCA system irrespective of its due date

Input GST credit - restriction rule of 10% with reference to GSTR2A

- The said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the 10% condition

Extension for Submission of Annual Results to SEBI by Listed Entities

- The timeline has been extended by 30 days for annual results. This means listed entities can now submit financials till 30th June 2020 in compared with the earlier deadline of 30th May 2020.

DISCLAIMER

This compilation is only for educational purpose. The views expressed above are the personal views of the author towards the subject. Hence it is requested to refer, check, and confirm relevant provision of law/circulars/notifications etc. before finally acting based on the above material.

COMPILED BY

CA SHANTI LAL KOTHARI

The author can be reached at:

[Mail: kothari999@gmail.com](mailto:kothari999@gmail.com)

Mobile: +91 89559-79994

CA MUKESH KUMAR GUPTA

The author can be reached at:

[Mail: khandelwal_mkg@rediffmail.com](mailto:khandelwal_mkg@rediffmail.com)

Mobile: +91 99288-57571