

18th April 2020

Lot of queries and doubts are being received for the date extensions during this Covid 19 Lockdown. Various synopsis have been sent previously. Pls find Gist of Date Extensions

Compliance Calendar Financial Year wise affected due to COVID-19 as on date 17th of April 2020

**FY 2018-19 –
INCOME TAX**

For assessee who has not filled their return or audit for FY 2018-19 last date of filling extended to 30.06.2020.

**FY 2019-20 –
INCOME TAX**

The date for making various investment/payment for claiming deduction under Section 80C (LIC, PPF, NSC etc.), 80D (Mediclaime), 80G (Donations), etc. has been extended to 30.06.2020.

**FY 2020-21 –
INCOME TAX**

30th June 2020- TDS return in form 24Q/26Q for fourth quarter ending on 31.03.2020

30th June 2020- TDS return in form 26QB/QC/QD for March and April 2020

GST

30th June 2020- Monthly GSTR-1 Sales Report for month of March, April, May 2020

30th June 2020- Quarterly GSTR-1 Sales Report for month of March 2020

24th June 2020- GSTR-3B for taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year for February, March, April 2020.

(Interest rate- Nil for first 15 days from the due date, and 9 per cent thereafter)

27th June 2020- GSTR-3B for taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year for May 2020.

29th June 2020- GSTR-3B for taxpayers having an aggregate turnover of more than rupees 1.5 crores but less than 5 crores in the preceding financial year for February, March 2020.

30th June 2020- GSTR-3B for taxpayers having an aggregate turnover of more than rupees 1.5 crores but less than 5 crores in the preceding financial year for April 2020.

30th June 2020- GSTR-3B for taxpayers having an aggregate turnover of less than rupees 1.5 crores in the preceding financial year for February 2020.

03rd July 2020- GSTR-3B for taxpayers having an aggregate turnover of less than rupees 1.5 crores in the preceding financial year for February 2020.

06th July 2020- GSTR-3B for taxpayers having an aggregate turnover of less than rupees 1.5 crores in the preceding financial year for February 2020.

12th July 2020- GSTR-3B for taxpayers having an aggregate turnover of less than rupees 5 crores in the preceding financial year for May 2020.

ESI/PF

15th May 2020- Due date for payment of Provident Fund, ESI contribution for employers who have paid wages to their employees for March 2020.

NOTES:

1. Vivaad Se Vishwas Scheme extended to 30.06.2020 (without additional 10% of tax)
2. Interest rate at 9% for Late deposition of TDS till 30.06.2020
3. PAN Aadhar linking deadline now 30.06.2020
4. All notices / proceedings / filing dates till 31.03.2020 - gets extended to 30.06.2020

5. Companies with less than Rs. 5 Crores TO - no interest, penalty, late fees in GST. For companies above Rs. 5 Crores - only interest at 9% will be charged
6. Sabka Vikas scheme for Service Tax (Indirect Taxes) extended till 30.06.2020 - without any interest liability
7. Customs - 24x7 Clearance till 30.06.2020
8. MCA - moratorium from 01.04.20 to 30.09.20 - there shall be no additional fees for late filings.
9. Board meetings are relaxed for 60 days for next 2 quarters
10. Revised CARO to get applicable from FY 20-21 instead of FY 19-20
11. For newly incorporated companies - Commencement of business is to be filed within 6 months, which is now extended for another 6 months.
12. DIN holders tagged as 'Deactivated' have an extended time of up to 30th September 2020 for filing DIR-3KYC/DIR-3 KYC-Web, without fees of Rs 5,000. Companies marked as "ACTIVE non-compliant" have got extended time of up to 30th September 2020 to file eForm ACTIVE without fees of Rs 10,000.

Pls copy and paste the link to see the relevant notifications
cajatinminocha.com/Image/GST_not_03-04-20.pdf