

## **Important Due Dates of Tax Compliances for June 2020**

Due to Covid-19 pandemic, Government of India has announced various relief measures in the statutory/regulatory compliances for businesses/ individuals. The ordinance passed on 31<sup>st</sup> March, 2020 provides the extension of various time limits under the Taxation and Benami Acts. It also provides for extension of time limits contained in the Rules or Notification which are prescribed/issued under these Acts. We try to sum up all the due dates of Direct & Indirect taxes which are to be adhered by 30th June 2020 in this newsletter. We hope that this will help you in meeting the statutory compliances on time and avoid confusions, if any.

### **A. Income Tax**

<b>Nature of Compliance</b>	<b>Original Due Date</b>	<b>Extended Due Date</b>
The Last date for Filing of ITR for FY 2018-19 (Belated or revised return of Income)	31 <sup>st</sup> March, 2020	30 <sup>th</sup> June, 2020
Due date for linking of Aadhaar number with PAN	31 <sup>st</sup> March, 2020	30 <sup>th</sup> June, 2020
Investment to claim deduction for Financial Year 2019-20 (deduction under chapter VIA-B and section 54 to 54GB)	31 <sup>st</sup> March, 2020	30 <sup>th</sup> June, 2020
Contribution to PM Cares Fund to claim deduction u/s 80G of the Act with respect to FY 2019-20	NA	30 <sup>th</sup> June, 2020
Country-By-Country Report in Form No. 3CEAD for the previous year 2018-19 by a parent entity/ constituent entity as the case may be in respect of the international group of which it is a constituent of such group	31 <sup>st</sup> March, 2020	30 <sup>th</sup> June, 2020
Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2019 to March 31, 2020	30 <sup>th</sup> April, 2020	30 <sup>th</sup> June, 2020
Quarterly statement of TCS deposited for the quarter ending March 31, 2020	15 <sup>th</sup> May 2020	30 <sup>th</sup> June, 2020
Quarterly statement of TDS deposited for the quarter ending March 31, 2020	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020
Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect of a financial year 2019-20	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020
Due date for e-filing of annual statement of reportable accounts as required to be furnished under section	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020

285BA(1)(k) (in Form No. 61B) for calendar year 2019 by reporting financial institutions		
Return of tax deduction from contributions paid by the trustees of an approved superannuation fund	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194IB/194M in the month of February/March/April/May, 2020	30 <sup>th</sup> March/ 30 <sup>th</sup> April/ 30 <sup>th</sup> May/ 30 <sup>th</sup> June 2020	30 <sup>th</sup> June 2020
Due date for issue of TDS Certificate for tax deducted under section 194-IA/194IB/194M in the month of February/March/April, 2020	14 <sup>th</sup> April/ 15 <sup>th</sup> May /14 <sup>th</sup> June 2020	30 <sup>th</sup> June 2020
Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2019-20 and hasn't been allotted any PAN	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020
Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN	31 <sup>st</sup> May 2020	30 <sup>th</sup> June, 2020
Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2020	15 <sup>th</sup> June, 2020	30 <sup>th</sup> June, 2020
Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during FY 2019-20	15 <sup>th</sup> June, 2020	30 <sup>th</sup> June, 2020
Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2019-20	29 <sup>th</sup> June, 2020	30 <sup>th</sup> June, 2020

The CBDT vide the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31-03-2020 has extended all respective due dates with respect to filing of any appeal, reply or application or furnishing of any report or document, return, statement or such other record, by whatever name called under the provisions of the specified Act falling during the period from 20-03-2020 to 29-06-2020, till June 30, 2020.

It is to be noted that the benefit of extended due date shall not be available in respect of payment of tax. However, any delay in payment of tax which is due for payment from 20-03-2020 to 29-06-2020 shall attract interest at the lower rate of 0.75% for every month or part thereof for the period between the due date and the date on which the amount has been paid, only if same is paid after the due date but on or before 30-06-2020.

**B. GST**

<b>Nature of Compliance</b>	<b>Due Date</b>	<b>Extended Due Date</b>
Due Date for filing of GSTR-1 for taxpayers having aggregate turnover up to Rs. 1.5 Cr. for quarter Feb – March 2020	30th April, 2020	30th June, 2020
Due Date for filing of GSTR-1 for taxpayers having aggregate turnover > Rs. 1.5 Cr. for March 2020 April 2020 May 2020	11 <sup>th</sup> April, 2020 11 <sup>th</sup> May, 2020 11 <sup>th</sup> June, 2020	30th June, 2020
Due Date for filing of GSTR-3B for taxpayers having aggregate turnover up to Rs. 1.5 Cr. for February 2020	22 <sup>nd</sup> / 24 <sup>th</sup> March, 2020*	30th June, 2020
Due Date for filing of GSTR-3B for taxpayers having aggregate turnover of > Rs. 1.5 Cr. & up to Rs. 5 Cr. for February 2020 March 2020 April 2020	22 <sup>nd</sup> March, 2020* 22 <sup>nd</sup> April, 2020* 22 <sup>nd</sup> May, 2020*	29th June, 2020 29th June, 2020 30th June, 2020
Due Date for filing of GSTR-3B for taxpayers having aggregate turnover > Rs. 5 Cr. February 2020 March 2020 April 2020 May 2020	20 <sup>th</sup> March, 2020 20 <sup>th</sup> April, 2020 20 <sup>th</sup> May, 2020 20 <sup>th</sup> June, 2020	3 <sup>rd</sup> April, 2020 (extension of 15 days without late fee/ interest) With Interest @9% – 24 <sup>th</sup> June, 2020 4 <sup>th</sup> May, 2020 (extension of 15 days without late fee/ interest) With Interest @9%– 24 <sup>th</sup> June, 2020 4 <sup>th</sup> May, 2020 (extension of 15 days without late fee/ interest) With Interest @9%– 24 <sup>th</sup> June, 2020 27 <sup>th</sup> June, 2020 (For all GSTR-3B mentioned above, no late fee & penalty to be charged, if complied before 30 <sup>th</sup> June 2020)

Taxpayers wanting to opt for Composition in Financial Year 2020-21- GST CMP – 02	30 <sup>th</sup> March, 2020	30 <sup>th</sup> June, 2020
Non Resident Tax Payers, ISD, TDS & TCS Taxpayers for the month from Jan 2020 to March 2020- GSTR 5/ GSTR 6/ GSTR 7/ GSTR 8	GSTR -4: 30 <sup>th</sup> April 2020 GSTR-5: 20 <sup>th</sup> of the Next month GSTR-6:13 <sup>th</sup> of the Next month GSTR-7: 10 <sup>th</sup> of the Next month GSTR-8: 10 <sup>th</sup> of the Next month	30 <sup>th</sup> June, 2020

\* The due date of 22<sup>nd</sup> is applicable to the following states: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

The Due date of 22<sup>nd</sup> will be replaced with 24<sup>th</sup> for the following states: Himachal Pradesh, Punjab, Uttara Khand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

#### **Extension of Due Dates for other compliances**

- **Notification No. 33/2020**: The amount of late fee payable under section 47 of the Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31<sup>st</sup> March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM GSTR-1, on or before the 30<sup>th</sup> day of June, 2020.”
- **Notification No. 35/2020**: All other compliance’s viz. Appeal, Refund, statement, etc. under the provisions of the CGST Act which is falling during the period from 20.03.2020 to 29.06.2020 is extended to 30.06.2020.
- **Notification No. 47/2020**: An E-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24<sup>th</sup> day of March, 2020 and whose validity has expired on or after the 20<sup>th</sup> March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> day of June, 2020.

**C. Due dates under Other Acts**

- ✚ Last date of furnishing of the Central Excise returns due in March, April and May 2020 has been extended to 30<sup>th</sup> June,2020.
- ✚ Wherever the last date for filing of appeal, refund applications etc., under the Central Excise Act, 1944 or Customs Act, 1962 and rules made thereunder is from 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, the same has been extended to 30<sup>th</sup> June 2020.
- ✚ Wherever the last date for filing of appeal etc., relating to Service Tax is from 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, the same has been extended to 30<sup>th</sup> June 2020
- ✚ The date for making payment to avail of the benefit under Sabka Vishwas Legal Dispute Resolution Scheme 2019 has been extended to 30<sup>th</sup> June 2020 thus giving more time to taxpayers to get their disputes resolved.