



# EXTENDED DUE DATES (JUNE 26, 2020)



AAUM & CO.

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CHARTERED ACCOUNTANTS

# INCOME TAX

Sr. No.	Particulars	Original Due Date	Extended Due Date
1	Filing of Income Tax return for FY 18- 19	Mar. 31, 2020	Jul. 31, 2020
2	Making / payment for Investment under chapter VIA-B incl. 80C (LIC, PPF, NSC, etc.), 80D (Mediclaime), 80G (Donations), etc. for F.Y. 19-20	Mar. 31, 2020	Jul. 31, 2020
3	Aadhaar PAN Linking Date	Mar. 31, 2020	Jul. 31, 2020
4	Filing of TDS / TCS return	May 31, 2020	Jul. 31, 2020
5	Issue of TDS / TCS Certificates	Jun. 15, 2020	Aug. 15, 2020
6	Payment/making investment in Capital Gain Scheme u/s 54 to 54GB	Mar. 31, 2020	Sep. 30, 2020
7	Fresh Approval / Registration of Trusts	Jun. 1, 2020	Oct., 1, 2020
8	Filing of Tax Audit Report	Sep. 30 , 2020	Oct. 31 , 2020
9	Filing of Income Tax return for FY 19- 20	Jul. 31 / Oct. 31 , 2020	Nov. 30 , 2020
10	Vivad Se Vishwas Scheme	Mar. 31, 2020	Dec. 31, 2020

“Try not to become a man of success.  
Rather become a man of value.” – Albert Einstein

# GST (ENTITY WITH TURNOVER > 5 CRORE)

Sr. No.	Particulars	GSTR 1	Payment of Liability & GSTR 3B (extended due date *)	Interest Rate
a	Feb. 2020	Already Filed	Apr. 4 #	9 % from extended due date till June 24, 2020, later 18%
b	Mar. 2020	Jul. 10	May 5 #	
c	Apr. 2020	Jul. 24	Jun. 4 #	
d	May 2020	Jul. 28	Jun. 27	18%
e	Jun. 2020	Aug. 5	Jul. 20	18%

\* Extended Due Date = Normal Due Date + 15 days

# Late Fees waiver, if return filed till June 24, 2020

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# GST (ENTITY WITH TURNOVER < 5 CRORE)\*

Sr. No.	Particulars	GSTR 1 (No Late Fees)	Payment of Liability & GSTR 3B (extended due dates)	Interest Rate
a	Feb. 2020	Already Filed	Jun. 30	9 % from extended due date till Sep. 30, 2020
b	Mar. 2020	Jul. 10 #	Jul. 3	
c	Apr. 2020	Jul. 24	Jul. 6	
d	May 2020	Jul. 28	Sep. 12	
e	Jun. 2020	Aug. 5 @	Sep. 23	
f	Jul. 2020	Aug. 10	Sep. 27	
g	Aug. 2020	Sep. 10	Oct. 1	N.A.

\* where principal place of business is in 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 & Lakshadweep

# Quarterly GSTR 1B due date is Jul. 10

@ Quarterly GSTR 1B due date is Aug. 3

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# GST (ENTITY WITH TURNOVER < 5 CRORE)\*

Sr. No.	Particulars	GSTR 1 (No Late Fees)	Payment of Liability & GSTR 3B (extended due dates)	Interest Rate
a	Feb. 2020	Already Filed	Jun. 30	9 % from extended due date till Sep. 30, 2020
b	Mar. 2020	Jul. 10 #	Jul. 5	
c	Apr. 2020	Jul. 24	Jul. 9	
d	May 2020	Jul. 28	Sep. 15	
e	Jun. 2020	Aug. 5 @	Sep. 25	
f	Jul. 2020	Aug. 11	Sep. 29	
g	Aug. 2020	Sep. 11	Oct. 3	N.A.

\* where principal place of business is in Himachal Pradesh, Punjab, Uttarakhand, 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 & Kashmir, Ladakh, Chandigarh & Delhi

# Quarterly GSTR 1B due date is Jul. 10

@ Quarterly GSTR 1B due date is Aug. 3

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# GST – ANNUAL RETURNS & ANNUAL AUDIT

Sr. No.	Particulars	Extended Due Date
a	Annual Return GSTR-9 for F.Y.2018- 19	Sep. 30, 2020
b	Annual Return GSTR-9C for F.Y.2018- 19 (Turnover > 5 cr. instead of earlier 2 cr.)	Sep. 30, 2020

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# GST – OTHER RETURNS

Sr. No.	Returns	Period	Extended Due Date
	GST CMP-08	Q4 FY 19-20	Jul. 7
	GST GSTR -4	FY 2019-20	Jul. 15
	CMP-02	FY 2020-21	Jun. 30
	ITC-03	FY 2020-21	Jul. 31
	GSTR – 5 (NRTP)	March – May 2020	Jun. 30
	GSTR – 6 (ISD)		
	GSTR – 7 (TDS)		
	GSTR – 8 (TCS)		

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# REDUCTION IN LATE FEE FOR PAST RETURNS

Form	Period	Liability	Applicable Late Fee	Time Period of Furnishing the Return
GSTR – 3B	Jul. 2017 to January 2020	No Tax Liability	Nil	July 1, 2020 to September 1, 2020
		Any Tax Liability	Max. Rs. 500 / return (CGST – 250 & SGST – 250) – State Notification awaited	

- The benefit is given for the month up to January'20.
- *If person has to regularize it return has to wait upto July 1 for filling of February and other onwards return in order to avail the benefit of the reduced / nil rate fees as proposed.*

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# REVOCATION OF CANCELLATION OF REGISTRATION (ONE TIME EXTENSION)

Registrations cancelled till	Filing of application for revocation
June 12, 2020	Sep. 30, 2020

- *Earlier the similar relief was granted for registration cancelled upto March 31, 2019 and last date for filling revocation for the same had been allowed till July 22, 2019.*

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# PROFESSIONAL TAX

Sr. No.	Particulars	Extended Due Date
1	Returns for any period upto Jun. 30, 2020 only if tax payable as per return paid before return filing	Jul. 31, 2020

- *No Waiver of Interest on late payment*
- *Only Late Fees waived off*

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# Thank You



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