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HRD-027/20-21 Date: 26/06/2020

BACKGROUND:

In order to give effect to the announcements made by the Union Finance Minister *vide* Press Release dated 24.03.2020, regarding several relief measures relating to statutory and regulatory compliance matters across sectors in view of COVID-19 outbreak, the Government had brought in an Ordinance on 31.03.2020 which provided for extension of various time limits under the Taxation and Benami Acts and Rules and notifications mentioned therein.

In order to further provide relief to the taxpayers, CBDT has now again extended the time limits to ease the burden of various compliances *vide* **Notification No. 35/2020/F. No. 370142/23/2020-TPL dated 24th June, 2020** as shown under:

Sr. No.	Particulars	March 2020 Ordinance Due Date	Notn 35/2020-Extended due date
1.	Filing of Original as well as Revised Income Tax Return u/s 139 for A.Y. 2019-20	30 th June, 2020	31 st July, 2020
2.	Filing of Income Tax Return u/s 139 for A.Y. 2020-21	31 st July, 2020 or 31 st October, 2020	30 th November, 2020
<i>For Self-Assessment Tax above INR 1 Lakh, Interest u/s 234A will be charged after the Original Due Date</i>			
3.	Furnishing Tax Audit Report for A.Y. 2020-21	30 th September, 2020	31 st October, 2020
4.	Furnishing TDS/TCS Returns for Q4 of FY 2019-20 for Government Officers	30 th June, 2020	15 th July, 2020

Sr. No.	Particulars	March 2020 Ordinance Due Date	Notn 35/2020-Extended due date
5.	Furnishing TDS/TCS Returns for Q4 of FY 2019-20 for Non-Government Officers	30 th June, 2020	31 st July, 2020
6.	Issuing of TDS Certificated for Form 16 /Form 16A for Q4 of F.Y. 2019-20	15 th July, 2020	15 th August, 2020
7.	Investment for deduction under Chapter VI - for A.Y. 2020-21 (Section 80C, 80D, 80G, etc.)	30 th June, 2020	31 st July, 2020
8.	Investment under Section 54 to Section 54GB for investments falling between 20 th March 2020 to 30 th September 2020	30 th June, 2020	30 th September, 2020
9.	Deduction u/s 10AA for commencement of operation for the period falling between 20 th March, 2020 to 30 th March, 2020	30 th June, 2020	30 th September, 2020
10.	Compliance of Appeals, Assessment, Orders, Notices and other related matters,	31 st December, 2020	31 st March, 2021
11.	Linkage of Aadhar with PAN	30 th June, 2020	31 st March, 2021
12.	Vivaad Se Vishwas Scheme	30 th June, 2020	31 st December, 2020

The reduced rate of interest of 9% for delayed payments of taxes, levies etc. specified in the Ordinance shall not be applicable for the payments made after 30th June, 2020.

Extension of various time limits under Indirect Tax (GST)



In order to give relief to the taxpayers, CBDT has further extended the time limits to ease the burden of various compliances vide series of Notifications from 51/2020-Central Tax to 53/2020-Central Tax dated 24.06.2020 which is tabulated belowL

1. Extension of due date of Form GSTR 3B

Turnover	Tax period	Without interest	Interest charged @ 9% if GSTR 3B filed before	Late fees waived if GSTR 3B filed before
More than 5 crore rupees	February'20 March'20 April'20	First 15 days from due date	24.06.2020	24.06.2020
Upto 5 crores in the states of 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	February'20	30.06.2020	30.09.2020	30.06.2020
	March'20	03.07.2020	30.09.2020	03.07.2020
	April'20	06.07.2020	30.09.2020	06.07.2020
	May'20	12.09.2020	30.09.2020	12.09.2020
	June'20	23.09.2020	30.09.2020	23.09.2020
	July'20	27.09.2020	30.09.2020	27.09.2020

Turnover	Tax period	Without interest	Interest charged @ 9% if GSTR 3B filed before	Late fees waived if GSTR 3B filed before
Upto 5 Crore 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 or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	February'20	30.06.2020	30.09.2020	30.06.2020
	March'20	05.07.2020	30.09.2020	05.07.2020
	April'20	09.07.2020	30.09.2020	09.07.2020
	May'20	15.09.2020	30.09.2020	15.09.2020
	June'20	25.09.2020	30.09.2020	25.09.2020
	July'20	29.09.2020	30.09.2020	29.09.2020

2. Extension of due date of Form GSTR 1:

Particulars	Extended Date
March, 2020	10.07.2020
April, 2020	24.07.2020
May, 2020	28.07.2020
June, 2020	05.08.2020
Quarter - January to March, 2020	17.07.2020
Quarter - April to June, 2020	03.08.2020