

COMPLIANCES RELIEF

DIRECT TAX & BENAMI LAWS

Sr No.	Particulars	Extended Due Date
1	TDS/ TCS Returns for February or March, 2020, or for the quarter ending on the 31st March, 2020	Government Deductor
		Other than Government Deductor
2	Original & Revised income-tax returns (AY 2019-20)	15 Jul'20
3	Investments & Payments for claiming deduction under Chapter VIA – Part B which includes section 80C, 80D, 80G etc. (AY 2020-21)	31 Jul'20
4	The due date for issuance of TDS/ TCS certificates for the FY 2019-20	31 Jul'20
5	For claiming Capital Gain deductions u/s 54 to 54GB	15 Aug'20
6	Commencement of operation for the SEZ units approved by 31.3.2020 for deduction u/s 10AA	30 Sept'20
7	Tax Audit Report (AY 2020-21)	30 Sept'20
8	Payment of Self-Assessment tax where Self-Assessment tax liability is upto Rs. 1 lakh	31 Oct'20
9	Income tax returns (AY 2020-21) for Audited and Non-Audited tax payers	30 Nov'20
10	Aadhaar-PAN linking date	30 Nov'20
		31 Mar'21

Orders & Notices

Due dates falling between 20th Mar'20 to 31st Dec'20 have been extended till 31st Mar'21 for any completion of proceeding, passing of order & issuance of any notice, intimation, notification, sanction or approval.

Issuance of notice u/s 147 read with sec 148 for the AY 2013-14 or AY 2015-16, as the case may be, also gets extended till 31.03.2021.

Vivad se Vishwas Scheme

Due Date for making declaration and payment has been extended till 31st Dec'20 without making additional payment.

No Interest Reduction for Delayed Payments

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

Compliances

Due dates falling between 20th Mar'20 to 31st Dec'20 have been extended till 31st Mar'21 for filing of appeals, replies/submissions, making any application & furnishing of any report, document, return, statement.

Such relaxation will not be applicable for payment of taxes (Eg. Advance Tax/ TDS etc.).

GOODS & SERVICE TAX

Sr No.	Taxpayer Turnover	Period	Cut-Off Dates	Rate of Interest
1	Turnover more than 5 Cr for the states & UTs	Feb'20	24 Jun'20	Nil for First 15 days & 9% thereafter till the cut-off date and after cut off date 18%.
		Mar'20		
		Apr'20		
		May'20	27 Jun'20	Full waiver till the notified cut-off date and after cut off date 18%.
2	Turnover up to 5 Cr [For 10 States & 5 UTs] (Chhattisgarh,MP,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)	Feb'20	30 Jun'20	Nil till this cut-off date & 9% thereafter till 30th Sept 2020 and after cut off date 18%.
		Mar'20	3 Jul'20	
		Apr'20	6 Jul'20	
		May'20	12 Sept'20	
		Jun'20	23 Sept'20	
		Jul'20	27 Sept'20	
Aug'20	1 Oct'20	Full waiver till the notified cut-off date and after cut off date 18%.		
3	Taxpayers with turnover up to 5 Cr [For rest of the States & UTs]	Feb'20	30 Jun'20	Nil till this cut-off date & 9% thereafter till 30th Sept 2020 and after cut off date 18%.
		Mar'20	5 Jul'20	
		Apr'20	9 Jul'20	
		May'20	15 Sept'20	
		Jun'20	25 Sept'20	
		July'20	29 Sept'20	
		Aug'20	3 Oct'20	Full waiver till the notified cut-off date.
4	Taxpayers having any turnover-GSTR-1	Mar'20	10 Jul'20	No Interest
		Apr'20	24 Jul'20	
		May'20	28 Jul'20	
		Jun'20	5 Aug'20	
		Jan to Mar'20	17 Jul'20	
		Apr to Jun'20	3 Aug'20	

Sr No.	Taxpayer Turnover	Period	Cut-Off Dates	Rate of Interest
5	Filing of any appeal, reply, application or furnishing of any report, document, statement or such other record, including TDS, TCS, ISD returns	20 Mar'20 to 30 Aug'20	31 Aug'20	NA
6	Issuance of order where notice has been issued for rejection of refund claim, in full or in part			

Late Fees: Full waiver for late fees till notified cut-off dates.

Interest: Interest, if any, shall be applicable from notified cut-off dates till date of filing.



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