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INCOME TAX



Extension of Due Dates

- ❖ The time for filing of original as well as revised income-tax returns for the FY 2018-19 (AY 2019-20) has been extended to 31st July, 2020.
- ❖ Due date for income tax return for the FY 2019-20 (AY 2020-21) has been extended to 30th November, 2020. Hence, the returns of income which are required to be filed by 31st July, 2020 and 31st October, 2020 can be filed up to 30th November, 2020. Consequently, the date for furnishing tax audit report has also been extended to 31st October, 2020.
- ❖ In order to provide relief to small and middle class taxpayers, the date for payment of self-assessment tax in the case of a taxpayer whose self assessment tax liability is up to Rs. 1 lakh has also been extended to 30th November, 2020. However, it is clarified that there will be no extension of date for the payment of self-assessment tax for the taxpayers having self assessment tax liability exceeding Rs. 1 lakh. In this case, the whole of the self-assessment tax shall be payable by the due dates specified in the Income-tax Act, 1961 (IT Act) and delayed payment would attract interest under section 234A of the IT Act.
- ❖ The date for making various investment/ payment for claiming deduction under Chapter-VIA-B of the IT Act which includes section 80C (LIC, PPF, NSC etc.), 80D (Mediclin), 80G (Donations) etc. has also been further extended to 31st July, 2020. Hence the investment/ payment can be made upto 31st July, 2020 for claiming the deduction under these sections for FY 2019-20.

Extension of Due Dates

- ❖ The date for making investment/ construction/ purchase for claiming roll over benefit/ deduction in respect of capital gains under sections 54 to 54GB of the IT Act has also been further extended to 30th September, 2020. Therefore, the investment/ construction/ purchase made up to 30th September, 2020 shall be eligible for claiming deduction from capital gains.
- ❖ The date for commencement of operation for the SEZ units for claiming deduction under section 10AA of the IT Act has also been further extended to 30th September, 2020 for the units which received necessary approval by 31st March, 2020.
- ❖ The furnishing of the TDS/ TCS statements and issuance of TDS/ TCS certificates being the prerequisite for enabling the taxpayers to prepare their return of income for FY 2019-20, the date for furnishing of TDS/ TCS statements and issuance of TDS/ TCS certificates pertaining to the FY 2019-20 has been extended to 31st July, 2020 and 15th August, 2020 respectively.
- ❖ The date for passing of order or issuance of notice by the authorities and various compliances under various Direct Taxes & Benami Law which are required to be passed/ issued/ made by 31st December, 2020 has been extended to 31st March, 2021. Consequently, the date for linking of Aadhaar with PAN would also be extended to 31st March, 2021.

Extension of Due Dates

- ❖ 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.
- ❖ The Finance Minister has already announced extension of date for making payment without additional amount under the “Vivad Se Vishwas” Scheme to 31st December 2020, necessary legislative amendments for which shall be moved in due course of time. The said Notification has extended the date for the completion or compliance of the actions which are required to be completed under the Scheme by 30th December, 2020 to 31st December, 2020. Therefore, the date of furnishing of declaration, passing of order etc under the Scheme stand extended to 31st December, 2020.
- ❖ Deferment of the implementation of new procedure for approval/ registration/notification of certain entities u/s 10(23C), 12AA, 35 and 80G of the IT Act has already been announced vide Press Release dated 8th May, 2020 from 1st June, 2020 to 1st October, 2020. It is clarified that the old procedure i.e. pre-amended procedure shall continue to apply during the period from 1st June, 2020 to 30th September, 2020. Necessary legislative amendments in this regard shall be moved in due course of time.
- ❖ The Finance Minister has already announced reduced rate of TDS for specified non-salaried payments to residents and specified TCS rates by 25% for the period from 14th May, 2020 to 31st March, 2021. The announcement was also followed by the Press Release dated 13th May, 2020. The necessary legislative amendments in this regard shall be moved in due course of time.

Cost Inflation Index

The Cost Inflation Index for the Financial year 2020-21 is 301.

Electronics Modes U/S 269 SU

The provision of section 269SU shall not be applicable to a specified persons having only B2B transaction if at least 95% of aggregate of all amounts received during the previous year, including amount received for sales/turnover or gross receipts are by any mode other than cash.

Annual Information Statement (26AS)

The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or any person authorised by him shall upload in the registered account of the assessee an annual information statement in Form No. 26AS which is in his possession within three months from the end of the month in which the information is received by him.

TDS U/S 194N

The scope of Section 194N was substantially enhanced by the Finance Act, 2020. Earlier only single TDS rate and single threshold limit was prescribed for deducting tax on cash withdrawal. Now, a banking co., or a co-op. bank or a post office is required to deduct tax at two different rates considering two different threshold limits. This situation arises when a person withdrawing cash falls under the first proviso to Section 194N. The general provisions of section 194N require deduction of tax at the rate of 2% if cash withdrawal exceeds Rs. 1 crore. First proviso to Section 194N provides that if person withdrawing cash has not filed return of income for three previous years, tax shall be deducted at the rate of 2% on cash withdrawal exceeding Rs. 20 lakhs and 5% on cash withdrawal exceeding Rs. 1 crore.

Tax Audit Clause Kept In Abeyance

The CBDT has decided that the reporting under clause 30C and clause 44 of the Tax Audit Report shall be kept in abeyance till 31 st March, 2021.

ITR-V-2015-16,2016-17,2017-18,2018-19 & 2019-20

As a one-time measure for resolving the grievances of the taxpayers associated with non-filing of ITR-V for earlier Assessment Years and to regularize such returns which have either become Non-est or have remained pending due to non-filing/non-receipt of respective ITR-V Form, the CBDT, in exercise of powers under section 119 of the Act, in case of returns for Assessment Years 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 which were uploaded electronically by the taxpayer within the time allowed under section 139 of the Act and which have remained incomplete due to non-submission of ITR-V Form for verification, hereby permits verification of such returns either by sending a duly signed physical copy of ITR-V to CPC, Bengaluru through speed post or through EVC/OTP. Such verification process must be completed by 30.09.2020.

GST/CUSTOM



Extended Dates for Filing GSTR-3B for Assessee having Turnover More than Rs. 5 Crores

States	Months	Waiver/ reduced rate of interest till extended date	Late Fees	Extended/Original Due Date
All	February,2020	First 15 days from due date - Nil 16 th day to Extended date - 9% Extended date to filing date - 18%	NIL	24-Jun-2020
All	March,2020		NIL	24-Jun-2020
All	April,2020		NIL	24-Jun-2020
All	May,2020	First 15 days from due date - Nil 16 th day to Extended date - 9% Extended date to filing date - 18%	Rs 500, if GSTR-3B furnish after the due date but till 30-Sept-2020.	27-Jun-2020
All	June,2020	Beyond 20 th July 2020 - 18%		20-Jul-2020
All	July,2020	Beyond 20 th August 2020 - 18%		20-Aug-2020
All	August,2020	Beyond 20 th Sept 2020 - 18%		20-Sep-2020

Extended Dates for Filing GSTR-3B for Assessee having Turnover Upto Rs. 5 Crores

States	Months	Waiver/ reduced rate of interest till extended date	Late Fees	Extended/Original Due Date
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep	February,2020	Filing till extended date - Nil Extended date till 30.09.20 - 9% 01.10.2020 to date of filing - 18%	Rs 500, if GSTR-3B furnish after the Extended due date but furnished till 30-Sept-2020.	30-Jun-2020
	March,2020			3-Jul-2020
	April,2020			6-Jul-2020
	May,2020			12-Sep-2020
	June,2020			23-Sep-2020
	July,2020			27-Sep-2020
	August,2020			Normal rate of 18% after Extended Date

Extended Dates for Filing GSTR-3B for Assessee having Turnover Upto Rs. 5 Crores

States	Months	Waiver/ reduced rate of interest till extended date	Late Fees	Extended/Original Due Date
Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi	February,2020	Filing till extended date - Nil Extended date till 30.09.20 - 9% 01.10.2020 to date of filing - 18%	Rs 500, if GSTR-3B furnish after the Extended due date but furnished till 30-Sept-2020.	30-Jun-2020
	March,2020			5-Jul-2020
	April,2020			9-Jul-2020
	May,2020			15-Sep-2020
	June,2020			25-Sep-2020
	July,2020			29-Sep-2020
	August,2020			Normal rate of 18% after Extended Date

Assessee who have not filed their returns for any period between July 2017 to January 2020

Period	Interest	Late Fees	Waiver Date
July 2017 - March 2018	Normal interest @18% p.a. applicable	Nil, if tax payable is Nil. In other cases, Rs. 500	When such return is filed from 1-July-2020 till on or before 30-Sept-2020
April 2018 - March 2019			
April 2019 - January 2020			

- Assessee who file the GSTR-3B For the Period July 2017 to March 2019 cannot claim ITC and entire Output tax have to pay in cash.

Extended Date for Other GST Compliances

Period	Return Type	Due Date
2019-20	GSTR-4	31-Aug-2020
2019-20 - Quarter 4	CMP-08	7-Jul-2020
2018-19	GSTR-9 & 9C	30-Sep-2020
2020-21	CMP-04	30-Jun-20
2020-21	ITC-03	31-Aug-2020
2020-21	LUT	31-Aug-2020
20.3.2020 TO 29.8.2020	GSTR-7	31-Aug-2020
20-Mar-2020 TO 29-Aug-2020	REFUND APPLICATION	31-Aug-2020

Extended Dates for Filing GSTR-1 for All Assessee

Months	Extended Dates
February,2020	11-Mar-2020
March,2020	10-Jul-2020
April,2020	24-Jul-2020
May,2020	28-Jul-2020
June,2020	5-Aug-2020
July,2020	11-Aug-2020
August,2020	11-Sep-2020
Q4 2019-20	17-Jul-2020
Q1 2020-21	3-Aug-2020

- Late fee is waived only if return is furnished before the Waiver date. If the GSTR 1 is not filed upto the Waiver date, late fee shall be applicable from the due date.

QR CODE ON INVOICE

That an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code. Wef 01.10.2020.

E-INVOCING

That whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person. Wef 1.10.2020.

VERIFICATION OF GSTR-3B THROUGH EVC

That a registered person registered under the provisions of the Companies Act, 2013 shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in FORM GSTR3B verified through electronic verification code (EVC).

NIL RETURN THROUGH SMS

That a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B and outward supplies in GSTR-1 for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

AVAILMENT OF INPUT TAX CREDIT

That the condition of taking Input Tax Credit on the basis of GSTR-2A shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition.

APPLICABILITY OF SECTIONS

That the Finance Act, 2020 , the Central Government hereby appoints the 30 th day of June, 2020, as the date on which the provisions of sections 118, 125, 129 and 130 of the said Act, shall come into force.

E-WAY BILL VALIDITY

That where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30st day of June, 2020.

GST REFUND

That in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

CLARIFICATION ON DIRECTOR REMUNERATION

CBIC has clarified that the part of Directors remuneration which are declared as „Salaries“ in the books of a company and subjected to TDS under Section 192 of the IT Act, are not taxable being consideration for services by an employee to the employer in the course of or in relation to his employment in terms of Schedule III of the CGST Act, 2017.

CLARIFICATION OF CREDIT NOTE & REFUND

- ❖ That An advance is received by a supplier for a Service contract which got cancelled subsequent.
- ❖ In case GST is paid by the supplier on advances received for an event which got cancelled subsequently and for which no invoice has been issued in terms of section 31 (2) of the CGST Act, he is required to issue a “refund voucher” in terms of section 31 (3) (e) of the CGST Act read with rule 51 of the CGST Rules. The taxpayer can apply for refund of GST paid on such advances by filing FORM GST RFD-01 under the category “Refund of excess payment of tax.
- ❖ That Goods supplied by a supplier under cover of a tax invoice are returned by the recipient. Whether he can claim refund of tax paid or is he required to adjust his tax liability in his returns ?
- ❖ In such a case where the goods supplied by a supplier are returned by the recipient and where tax invoice had been issued, the supplier is required to issue a “credit note” in terms of section 34 of the CGST Act. He shall declare the details of such credit notes in the return for the month during which such credit note has been issued. The tax liability shall be adjusted in the return subject to conditions of section 34 of the CGST Act. There is no need to file a separate refund claim in such a case. However, in cases where there is no output liability against which a credit note can be adjusted, registered persons may proceed to file a claim under “Excess payment of tax, if any” through FORM GST RFD-01

CLARIFICATION ON REFUND

In this context it is noteworthy that before the issuance of Circular No. 135/05/2020- GST dated 31st March, 2020, refund was being granted even in respect of credit availed on the strength of missing invoices (not reflected in FORM GSTR-2A) which were uploaded by the applicant along with the refund application on the common portal. However, vide Circular No.135/05/2020 – GST dated the 31st March, 2020, the refund related to these missing invoices has been restricted. Now, the refund of accumulated ITC shall be restricted to the ITC available on those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant.

REVOCAION OF GST REGISTRATION

That it is hereby clarified that for the purpose of calculating the period of thirty days for filing application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act for those registered persons who were served notice under clause (b) or clause (c) of sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and where cancellation order was passed up to 12th June, 2020, the later of the following dates shall be considered:- a) Date of service of the said cancellation order; or b) 31 st day of August, 2020.

RATE OF GST ON SANITIZERS

Ministry of Finance on July 15, 2020 has issued a clarification on applicability of GST rate on alcohol based hand sanitizers at the rate of 18%. Sanitizers are disinfectants like soaps, anti-bacterial liquids, dettol etc. which all attract duty standard rate of 18% under the GST regime.

COMPLIANCE OF VARIOUS PROVISIONS

That completion or compliance of various actions which are mentioned above for which the time limit falls due between March 20, 2020 and August 30, 2020 now stands extended up to August 31, 2020. Some of the examples for which date is extended till 31st August 2020.

- ❖ Replying to any Show Cause Notice.
- ❖ Replying to any Summons
- ❖ Filing Refund Applications
- ❖ Applying LUT for FY 20-21
- ❖ If 180 days are falling within this period then extended till 31st August 2020
- ❖ Filing Appeals
- ❖ Any compliance under GST whose time limit is expiring between 20th March, 2020 to 30th August 2020 to 31st August 2020

MISCELLANEOUS



Miscellaneous

EXTENSION OF NFRA -2

The Ministry of Corporate Affairs has issued Circular and extended last date of filing NFRA 2 for the financial year 2018-19, will be 270 days from the date of deployment of this form on the website of National Financial Report Authority (NFRA) and the form was deployed on December 09, 2019. Accordingly, last date of filing NFRA 2 has been extended to 8th September, 2020.

LLP SETTLEMENT SCHEME, 2020

The Original Scheme dated 4th March, 2020 required LLPs to make payment of Additional fee of Rs 10 per day is payable per document subject to maximum of Additional fees not exceeding Rs. 5,000/- per document whereas no additional fees are payable under the Revised Scheme dated 30th March, 2020. Further the Original Scheme was applicable only for four forms viz. Form Nos 3, 4, 8 and 11 whereas the Revised Scheme is applicable for all forms that are required to be filed under the provisions of LLP Act, 2008 and rules made there under.

PAS -6 NOTIFIED

MCA released form PAS-6 for share reconciliation statement to file half yearly statements within 60 day on 15th July, 2020.

NEW FORMS FOR INCORPORATION

The Ministry of Corporate Affairs has issued Notification that an application for reservation of name shall be made through the web service available at www.mca.gov.in by using web service SPICe+ (Simplified Proforma for Incorporating Company Electronically Plus: INC-32), and for change of name by using web service RUN (Reserve Unique Name) along with fee as provided in the Companies (Registration Offices and Fees) Rules, 2014, which may either be approved or rejected, as the case may be, by the Registrar, Central Registration Centre after allowing re-submission of such web form within fifteen days for rectification of the defects, if any, with effect from the 23rd February, 2020. SPICe+ would have two parts viz.: Part A-for Name reservation for new companies and Part B offering a bouquet of services viz.

- (i) Incorporation
- (ii) DIN allotment
- (iii) Mandatory issue of PAN
- (iv) Mandatory issue of TAN
- (v) Mandatory issue of EPFO registration
- (vi) Mandatory issue of ESIC registration
- (vii) Mandatory issue of Profession Tax registration(Maharashtra)
- (viii) Mandatory Opening of Bank Account for the Company and
- (ix) Allotment of GSTIN (if so applied for) (Notification No GSR 128(E) dated 18th February,2020.).

HOLDING OF AGM

The matter has been further examined and it is stated that in view of the continuing restrictions on the movement of persons at several places in the country, it has been decided that the companies be allowed to conduct their AGM through video conferencing (VC) or other audio visual means (OAVM), during the calendar year 2020, subject to the fulfilment of the requirements.

HOLDING OF EGM

The matter has been examined and It has been decided to allow companies to conduct their EGMs through VC or OAVM or transact items through postal ballot in accordance with the framework provided in the aforesaid Circulars upto 30th September, 2020. All other requirements provided in the said Circulars remain unchanged.

Relaxation of time for creation and modification of charge

In case a form is filed in respect of a situation covered under sub-para (ii)(a) above, the period beginning from 01.03.2020 and ending on 30.09.2020 shall not be reckoned for the purpose of counting the number of days under section 77 or section 78 of the Act. In case, the form is not filed within such period, the first day after 29.02.2020 shall be reckoned as 01.10.2020 for the purpose of counting the number of days within which the form is required to be filed under section 77 or section 78 of the Act.

COMPANIES FRESH START SCHEME,2020(CFSS-2020)

The MCA has granted one time opportunity to complete pending compliances by filling necessary documents in MCA registry including annual filing without being subject to higher additional fees. The Scheme shall come in to force from 01.04.2020 to 30.9.2020. The Scheme is not applicable to Form No SH-7, CHG-1, CHG-4, CHG-8 and CHG-9.

FILING OF BALANCE SHEET WITH RBI

The RBI has been decided that every applicable NBFC shall finalise its balance sheet within a period of 3 months from the date to which it pertains or any date as notified by SEBI for submission of financial results by listed entities.

P.F CONTRIBUTION

Statutory contributions both on part of the employee and the employer (12+12=24%) of eligible establishments shall be borne by the Central Government under PMGKY ensuring increase in take home salary to the employees and liquidity in the hands of the employers. This Scheme has been announced to be extended upto wage month August 2020 Further the Central Government has reduced the statutory contribution rate from 12% to 10% for the wage months May, June and July, 2020 for all class of establishments except Central/State PSEs. A member opting to contribute higher than the statutory rate could continue however the employer can restrict his contributions at the statutory rate of 10%. The notification dated 18.05.2020 is published and is in public domain at the official website of the organisation

RELAXATION MEASURES FOR COMPANIES

- ❖ No additional fees shall be charged for late filing during a moratorium period from 01st April to 30th September 2020, in respect of any document, return, statement etc., required to be filed in the MCA-21 Registry, irrespective of its due date, which will not only reduce the compliance burden, including financial burden of companies/ LLPs at large, but also enable long-standing noncompliant companies/ LLPs to make a fresh start'. The Circulars specifying detailed requirements in this regard are being issued separately.
- ❖ The mandatory requirement of holding meetings of the Board of the companies within the intervals provided in section 173 of the Companies Act, 2013 (CA13) (120 days) stands extended by a period of 60 days till next two quarters i.e., till 30th September. Accordingly, as a one time relaxation the gap between two consecutive meetings of the Board may extend to 180 days till the next two quarters, instead of 120 days as required in the CA-13.
- ❖ The Companies (Auditor's Report) Order, 2020 shall be made applicable from the financial year 2020-2021 instead of being applicable from the financial year 2019-2020 notified earlier. This will significantly ease the burden on companies & their auditors for the financial year 2019-20. A separate notification has been issued for this purpose

RELAXATION MEASURES FOR COMPANIES

- ❖ As per Para VII (1) of Schedule IV to the CA-13, independent Directors (IDs) are required to hold at least one meeting without the attendance of Non independent directors and members of management. For the financial year 2019-20, if the IDs of a company have not been able to hold such a meeting, the same shall not be viewed as a violation. The IDs, however, may share their views amongst themselves through telephone or e-mail or any other mode of communication, if they deem it to be necessary.
- ❖ Requirement under section 73(2)(c) of CA-13 to create the deposit repayment reserve of 20% of deposits maturing during the financial year 2020-21 before 30th April 2020 shall be allowed to be complied with till 30th June 2020. Requirement under rule 18 of the Companies (Share Capital & Debentures) Rules, 2014 to invest or deposit at least 15% of amount of debentures maturing in specified methods of investments or deposits before 30th April 2020, may be complied with till 30th June 2020.
- ❖ Newly incorporated companies are required to file a declaration for Commencement of Business within '180 days of incorporation under section 10A of the CA-13. An additional Period of 180 more days is allowed for this compliance
- ❖ Non-compliance of minimum residency in India for a period of at least 182 days by at least one director of every company, under Section 149 of the CA-1 3 shall not be treated as a non-compliance for the financial year 2019-20

MCA HELP DESK

New helpdesk No. 0120-4832500 made operational on 17.07.20 from 8 AM by MCA for corporate sewa kendra and CRC helpdesk for resolving queries related to company name anaulability and compant incorporation.

CODE OF ETHICS

Now Code of Ethics applicable from 01.07.20. Revised edition released by Institute of Chartered Accountants of India (ICAI).

COMPLIANCE DATES FOR JULY & AUGUST,2020

20 th July	File GSTR-3B Return for the month of June, 2020.(Turnover above 5 crore)
24 th July	File GSTR-1 Return for the month of April, 2020.
28 th July	File GSTR-1 Return for the month of May, 2020.
31 st July	Income Tax Return for the Assessment year 2019-20 with penalty
31 st July	File TDS Return for the quarter ended 31 st March,2020.
31 st July	Last date for making Investment in 80C etc for the year 2019-20.
31 st July	Revised Income tax Return for the assessment year 2019-20.
31 st July	Foreign assets & Liabilities Annual return For Companies Having foreign Assets & Liabilities as on 31.3.2020
3 rd August	File GSTR-1 Return for the Quarter ended, June, 2020.
5 th August	File GSTR-1 Return for the month of June, 2020.
11 th August	File GSTR-1 Return for the month of July, 2020.
15 th August	Issue TDS certificate for the Quarter ended 31 st March,2020 and Form 16 for the year 2019-20.
15 th August	Deposit of ESI for the month of July, 2020.
15 th August	Deposit of Provident Fund for the Month of July, 2020.

DISCLAIMER : Although due care has been taken while compiling the above details, yet the author carries no responsibility for any inadvertent misquoting. Please check the relevant source before relying on any of the compilations. The notification and circulars covered under the compilation are chosen which are considered important and not all, issued under the relevant statute



Thank
you