

Statutory and Tax Compliance Calendar for April, 2020

Hope you all are safe. Due to Covid 19 many due dates extended by Government. We have tried to compile updates till 3rd April 2020 and attached after page No.4. Please note List of Compliance may not be exhaustive list of Compliances.

Income Tax Act

• **07/04/2020**

- a. Due date for deposit of Tax deducted by an office of the government for the month of March, 2020. However, all sum deducted by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan

• **14/04/2020**

- a. Due date for issue of TDS Certificate in Form 16B for tax deducted under section 194-IA (TDS on Immovable property), 194-IB (TDS on Certain Rent payment) and 194-M (TDS on payment to resident contractor or resident professional) in the month of February -2020

• **15/04/2020**

- a. Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March -2020
- b. Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in **Form No. 15CC** for quarter ending March, 2020

• **30/04/2020**

- a. Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2020.
- b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property) in the month of March -2020
- c. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of March-2020
- d. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in the month of March-2020
- e. Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2020 has been paid without the production of a challan
- f. 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
- g. Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2020.

[Finance Ministry issues some other clarification relating to income Tax Laws \(Relaxation of Certain Provisions\) Ordinance, 2020 dated 24/03/2020](#)

1. The date for making various investment/payment for claiming deduction under Chapter-VIA-B of IT Act which includes Section 80C (LIC, PPF, NSC etc.), 80D (Mediclin), 80G (Donations), etc. has been extended to 30th June, 2020. Hence the investment/payment can be made up to 30.06.2020 for claiming the deduction under these sections for FY 2019-20.
2. 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 extended to

30th June 2020. Therefore, the investment/ construction/ purchase made up to 30.06.2020 shall be eligible for claiming deduction from capital gains arising during FY 2019-20.

3. It has provided that reduced rate of interest of 9% shall be charged for non-payment of Income-tax (e.g. advance tax, TDS, TCS) Equalization Levy, Securities Transaction Tax (STT), Commodities Transaction Tax (CTT) which are due for payment from 20.03.2020 to 29.06.2020 if they are paid by 30.06.2020. Further, no penalty/ prosecution shall be initiated for these non-payments.
4. Under Vivad se Vishwas Scheme, the date has also been extended up to 30.06.2020. Hence, declaration and payment under the Scheme can be made up to 30.06.2020 without additional payment.

GST

- **10/04/2020****
 - a. GST monthly return for the month of March -2020 (GSTR 8) for E-commerce operators registered under GST.
 - b. GST monthly return for the month of March -2020 (GSTR 7) for authorities deducting tax at source.
- **11/04/2020****
 - a. GST monthly return for the month of March 2020 (GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore *or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. Notification No. 44/2018 – Central Tax*
- **13/04/2020****
 - a. GST monthly return for the month of March -2020 (GSTR 6) for Input Service Distributor
- **18/04/2020****
 - a. Composition Dealer - Payment and filing of return CMP-08 for quarter ended March 2020
- **20/04/2020****
 - a. GST monthly return for the month of March 2020 (GSTR 3B) having turnover of above Rs.5 crore in the previous financial year.
 - b. GST Monthly return for the month of March -2020 (GSTR 5) for Non-resident foreign Tax Payers.
 - c. GST Monthly return for the month of March -2020 (GSTR 5A) for NRI OIDAR service provider.
- **22/04/2020****

GST monthly return for the month of March 2020 (GSTR 3B) for taxpayers having turnover of upto Rs.5 crore in the previous financial year and principal place of business in some specified 15 states.

States:- Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh
- **24/04/2020****

GST monthly return for the month of March 2020 (GSTR 3B) for taxpayers having turnover of upto Rs.5 crore in the previous financial year and principal place of business in other category of specified 22 states.

States:- J&K, Laddakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha

- **28/04/2020****
GSTR – 11 Statement of inward supplies by persons having Unique Identification Number (UIN) received in the month of March – 2020
- **30/04/2020****
 - a. GST quarterly return for the Jan-March -2020 (GSTR 1). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore
 - b. Composition Dealer - Annual Return GSTR-4 for F.Y.2019-20

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

****Due to COVID-19 pandemic, time limit for any compliance under the GST laws, where the time limit is expiring between 20th March, 2020 to 29th June, 2020 has been extended to 30th June, 2020. Exhaustive list attached after page no.4**

- **GSTR-3B return filed within due date than the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below and rate of interest per annum shall be as specified in column (5) of the Table given below,**

S.No. (1)	Class of registered persons (2)	For the Tax period (3)	Due Date(4)	Other Remarks(5)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March 2020, April, 2020	Return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020	Rate of interest is Nil for first 15 days from the due date, and 9% thereafter
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020, March, 2020	Return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020	Rate of interest Nil
		April, 2020	Return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020	
3	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020	Rate of interest Nil
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020	
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020. .	

ESI, PT and PF

- **15/04/2020**
 - a. ESIC payment for the month of Feb -2020
 - b. Monthly PF payment for March -2020 (May be extended).

- **25/04/2020**
 - a) **Filing of PF Return (ECR mode)** (*for March -2020 including pension & Insurance scheme forms*)

- **30/04/2020**
 - a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of March -2020 (where annual liability is above Rs.50000)

MCA

- 31/03/2020
Please go through “Changes in Due Date due to Covid19 updated till 3rd April 2020” attached below

ICAI

UDIN – to be **generated within 15 days** from signing of certificates, financial or audit reports