

This document has been compiled as service to our clients. Although we have taken utmost care to compile these charts, we recommend that you seek professional advice and go through relevant notification, circular, press note prior to initiating action on specific issues.

1. Income Tax Act

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	Filing of Income Tax return for FY 18-19	31/03/2020	30/06/2020			Ordinance dt 31st Mar 2020	
b	payments of advanced tax, self-assessment tax, regular tax	Between 20th March 2020 to 30th June 2020	No change	9%	Nil	Ordinance dt 31st Mar 2020	
c	Vivad Se Vishwas Scheme	31/03/2020	30/06/2020			Ordinance dt 31st Mar 2020	Additional 10% not to be payable
d	Filing of Form 15G/H	07/04/2020	30/06/2020			Ordinance dt 31st Mar 2020	
e	Filing of TDS return	31/05/2020	30/06/2020			Ordinance dt 31st Mar 2020	
f	Payment of TDS /TCS for the month of March, April & May 2020	Between 20th March 2020 to 30th June 2020	No change	9%	Nil	Ordinance dt 31st Mar 2020	
g	Payment of Equalisation Levy for the month of March, April & May 2020	Between 20th March 2020 to 30th June 2020	No change	9%	Nil	Ordinance dt 31st Mar 2020	
h	Adhar PAN Linking Date	31/03/2020	30/06/2020			Ordinance dt 31st Mar 2020	

i	Notice issuance, due dates, filling of appeal, submissions, applications, any other proceedings against any income tax authority - Under Income Tax Act, Wealth Tax Act, Benami Property Act, Equalisation lavy	Between 20/03/2020 to 29/06/2020	30/06/2020				Ordinance dt 31st Mar 2020	
j	Making/payment for Investment under chapter VIA-B including Sec 80C (LIC, PPF, NSC etc.), 80D (Mediclaime), 80G (Donations), etc. for F.Y.2019-20	31/03/2020	30/06/2020				Ordinance dt 31st Mar 2020	Donation to PM CARES FUND would enable the donor to get 100% deduction in section 80G(2)(a)(iiia) i.e. without any internal limit of 10% of adjusted Gross Total Income.
k	Payment/making investment in Capital Gain Scheme u/s 54 to 54GB	31/03/2020	30/06/2020				Ordinance dt 31st Mar 2020	

2. Certificates for lower TDS or TDS u/s 195, 197 & 206 C(9)

Validity of lower or nil deduction of TDS/TCS for the FY 2019-20

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a)	In case of Application filed but oending for disposal for F.Y2010-21 but have certificate for F.Y.2019-20	31/03/2020	30/06/2020 or disposal of their application by AO			CBDT Order u/s 119 dt. 31st March 2020	
b)	could not apply for for the FY 2020-21, but were having the certificates for F.Y. 20 19-20	31/03/2020	30/06/2020 or disposal of their application by AO				

c)	On payments to Non-residents (including foreign companies) having Permanent Establishment in India and not covered by (a) and (b) above,		30/06/2020 or disposal of their application by AO				TDS to be deducted @10% including surcharge and cess
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3. GST Act

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	GSTR 3B for the month of February, March and April 2020 for registered person having Turnover above 5 cr	20th of next month	No Change but can be filed till 24/06/2020	See remarks	Nil, if filed on or before 24/06/2020	Notification No.31/2020, 32/2020 dt 03/04/20	Calculation of Interest is given below this table
	Payment of GST Tax Liability for the month of February, March and April 2020 for registered person having Turnover above 5 cr	20th of next month	No Change but can pay within 15 days of original due date	9% Interest after 15 days of original due date till 24/6/2020	Nil, if filed on or before 24/06/2020	Notification No.31/2020, 32/2020 dt 03/04/20	Calculation of Interest is given below this table
	GSTR 3B for the month of May 2020 for registered person having Turnover above 5 cr	20/06/2020	27/06/2020	9% - see remarks	X	Notification No.36/2020 dt 03/04/20	9% Interest after 15 days of original due date till 27/6/2020 subject to GSTR 3B filed on or before 27/6/2020
bi	GSTR 3B for the month of February, March and April 2020 for registered person having Turnover less than 5 cr but more than 1.5 cr	22nd and 24th (as per applicability) of next month	No Change but can be filed till 29/06/2020 for February 2020 & March 2020, And 30/06/2020 for April 2020	Nil	Nil	Notification No.31/2020, 32/2020 dt 03/04/20	Relaxation in Interest and Late Fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification.

bii	GSTR 3B for the month of February, March and April 2020 for registered person having turnover less than 1.5 cr	22nd and 24th (as per applicability) of next month	No Change but can be filed till 30/06/2020 for February 2020, 03/07/2020 for March 2020, And 06/07/2020 for April 2020		Nil	Nil	Notification No.31/2020, 32/2020 dt 03/04/20	Relaxation in Interest and Late Fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification
biii	Payment of GST Tax Liability for the month of February, March and April 2020 for registered person having Turnover less than 5 cr	22nd and 24th (as per applicability) of next month	As per Sl.No. bi, bii above		Nil	Nil	Notification No.31/2020, 32/2020 dt 03/04/20	In case the return for the said months are not furnished on or before the date mentioned in the notification then interest at 18% per annum shall be charged from the due date of return, till the date on which the return is filed, regular late fee shall also be leviable for such delay along with liability for penalty.
	GSTR 3B for the month of May 2020 for registered person having less than 5 cr turnover	22/06/2020	12/07/2020		Nil	Nil	Notification No.36/2020 dt 03/04/20	Relaxation in Interest and Late Fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification

	GSTR 3B for the month of May 2020 for registered person having less than 5 cr turnover	24/06/2020	14/07/2020		Nil	Nil	Notification No.36/2020 dt 03/04/20	Relaxation in Interest and Late Fee would be available only if due tax is paid by filing return in FORM GSTR-3B by the date(s) as specified in the Notification
c	Rule 36(4) restricts the claim of ITC in GSTR 3B. ITC claim is restricted to 10% above the ITC as per GSTR 2A		ITC claimed has to be matched in a consolidated manner with GSTR2A before filing GSTR 3B of September 2020		NA	NA	Notification No.30/2020 dt 03/04/20	ITC as per Books can be claimed without considering the ITC as per GSTR 2A for the periods from February 2020 to August 2020 - Rule 36(4)
d	GSTR 1 for the quarter Mar 2020 for registered person having less than 1.5 cr turnover	30/04/2020	30/06/2020		NA	No Change	Notification No.33/2020 dt 03/04/20	Late fee waived if the same are furnished on or before the 30th day of June, 2020
e	GSTR 1 for tax period March, April and May for registered person having above 1.5 cr turnover	11th of succeeding month	30/06/2020		NA	No Change	Notification No.33/2020 dt 03/04/20	Late fee waived if the same are furnished on or before the 30th day of June, 2020
f	Composition Dealer - Opting for scheme - Form GST CMP-02	31/03/2020	30/06/2020		Nil	Nil	Notification No.30/2020 dt 03/04/20	
g	Composition Dealer - Payment and filing of return CMP-08 for quarter ended Mar20	18/04/2020	07/07/2020		Nil	Nil	Notification No.34/2020 dt 03/04/20	
H	Composition Dealer - Annual Return GSTR-4 for F.Y.2019-20	30/04/2020	15/07/2020		Nil	Nil	Notification No.34/2020 dt 03/04/20	

i	Status of e-way bills expiring during the lockdown period	Between 20/03/2020 to 15/04/2020	30/04/2020	Nil	Nil	Notification No.35/2020 dt 03/04/20	
	Return of TDS under section 51 , Input Service Distributors and Non-resident Taxable persons for the month of Mar 2020 to May 2020	10th of succeeding month	30/06/2020	Nil	Nil	Notification No.35/2020 dt 03/04/20	
	Return of TCS under section 52 for the month of Mar 2020 to May 2020	10th of succeeding month	30/06/2020	Nil	Nil	Notification No.35/2020 dt 03/04/20	
j	Annual Return GSTR-9 for F.Y.2018-19	31/03/2020	30/06/2020	No Change	No Change	Ordinance dt 31st Mar 2020	
k	Annual Return GSTR-9C for F.Y.2018-19	31/03/2020	30/06/2020	No Change	No Change	Ordinance dt 31st Mar 2020	
l	Notice issuance, due dates, filling of appeal, submissions, applications, any other proceedings	Between 20/03/2020 to 29/6/2020	30/06/2020	Nil	Nil	Notification No.35/2020 dt 03/04/20	

Calculation of Interest in case of Turnover above 5 crore - Illustration:-

Due date of Filing GSTR-3B for Mar20	Date of filing GSTR-3B	No. of days of delay	Changed Interest rate	Whether condition for reduced interest is fulfilled?	Remarks
20/04/2020	02/05/2020	11	0%	Yes	No Interest as delay is less than 15 days
20/04/2020	20/05/2020	30	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 15 days
20/04/2020	20/06/2020	61	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 46 days
20/04/2020	24/06/2020	65	0%, 9%	Yes	Zero interest for 15 days + interest rate @9% p.a. for 50 days
20/04/2020	30/06/2020	71	18%	NO	18% for 71 days. no benefit of reduced interest as GSTR filed after 24th June 2020

4. Central Excise and Customs Act

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	Central Excise returns due in March, April and May 2020		30/06/2020			Ordinance dt 31st Mar 2020	
b	Sabka vishwas - for settling disputes under indirect taxes - No interest will be levied if payment will be made on 30-06-20	31/03/2020	30/06/2020				
c	During this period - Customs Clearance will server 24X7		30/06/2020				
d	Notice issuance, due dates, filling of appeal, submissions, applications, any other proceedings under the Central Excise Act, 1944 and Rules made thereunder, under the Customs Act, 1962 and rules made thereunder	Between 20/03/2020 to 29/6/2020	30/06/2020				

5. Professional Tax

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
	Monthly or annual return pertaining to any periods upto 31st Mar 20 by registered employer only if tax payable as per return paid on or before 30/04/20	31/03/2020	30/04/2020	X	X	Trade Circular No.04T of 2020 dated 19/03/20	

6. MCA

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	MCA - 21 registry - There shall not be any additional fees for late fillings of Forms, Return, Statements etc by Company except Increase in Authorised Capital (SH-7), Charge related (CHG-1, CHG-4, CHG-8 & CHG-9)	irrespective of its due date Till 31/08/2020	moratorium period from 01st April to 30th September 2020	Nil	Nil	General Circular No. 12 dated 30th March 2020	No additional Fees, Also applicable to non-compliant companies
b	MCA - 21 registry - There shall not be any additional fees for late fillings of Forms, Return, Statements etc by LLP except Increase in Authorised Capital (SH-7), Charge related (CHG-1, CHG-4, CHG-8 & CHG-9)	irrespective of its due date Till 31/08/2020	moratorium period from 01st April to 30th September 2020	Nil	Nil	General Circular No. 13 dated 30th March 2020	No additional Fees, Also applicable to non-compliant LLPs
c	For holding board meeting u/s 173 - Interval between 2 Board Meetings	not exceeding 120 days	Extended to 180 days for meeting till 30/9/20	Nil	Nil	Ordinance dt 31st Mar 2020	
d	Applicability of CARO- 2020	F.Y.2019-20 w.e.f. 01.04.2019	F.Y.2020-21 w.e.f. 01.04.2020	N.A.	N.A.	F. No. 17/45/2015-CL-V Part I dt. 24th March 2020	
e	DIN holders of DINs marked as 'Deactivated'. Now can file DIR-3KYC/DIR-3KYCWeb/ACTIVE as the case may be		between 1st April 2020 to 30th September 2020	NA	NIL	General Circular No. 11 dated 24th March 2020	without any filing fee of Rs. 5000/10000 respectively

f	As per Para VII (1) of Schedule IV - Independent director are required to hold atleast one meeting without the attendance of Non- Independent directors and members of management.						Ordinance dt 31st Mar 2020	For FY 19-20 - if independent director can't attend any meeting then it will not be considered as violation
g	spending on COVID 19 would be CSR spending under clauses (i) & (vii) of Schedule VII						General Circular No. 10 dated 23rd March 2020	
h	any contribution made to the PMCARES Fund shall qualify as CSR expenditure under the Companies Act 2013.						eF. No. CSR-05/1/2020-CSR-MCA Dt.28th Mar 2020	
i	U/s 149 - if none of the director stays for atleast 182 days in India then it will considered as non-compliance						Ordinance dt 31st Mar 2020	For FY 19-20 - if all director stays for less than 182 days in India then it will not be considered as violation
j	U/s 10A - Newly incorporated companies are required to file a declaration for Commencement of Business	within 6 months of incorporation	An additional time of 6 more months shall be allowed				Ordinance dt 31st Mar 2020	
k	Companies (Meeting of Board and its Powers) Rules to allow meetings by listed companies on matters referred in rule 4(1) [accounts approval, etc] through video conference etc		30/06/2020				F. No. 1/32/2013-CL-V-Part dt.19/03/2020	

7. SEBI (LODR) Regulations, 2015 & SEBI (SAST) Regulations, 2011

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate	Changed Penalty & Late Fee	Sources	Remarks
a	Compliance Certificate on share transfer facility U/s 7(3)	30/04/2020	31/05/2020			circular dated March 19, 2020 and March 26, 2020	
b	Statement of Investor Complaint U/s 13(3)	21/04/2020	15/05/2020				
c	Nomination & Remuneration Committee shall meet atleast once in a year U/s 19(3A)	31/03/2020	30/06/2020				
d	Stakeholder Relationship Committee shall meet atleast once in a year U/s 20(3A)	31/03/2020	30/06/2020				
e	Risk Management Committee shall meet atleast once in a year U/s 21(3A)	31/03/2020	30/06/2020				
f	Secretarial Compliance Report U/s 24A	30/05/2020	30/06/2020				
g	Corporate Governance Report U/s 27(2)	15/04/2020	15/05/2020				
h	Shareholding Pattern U/s 31	21/04/2020	15/05/2020				
i	Financial Results U/s 33	30/05/2020	30/06/2020				
j	Certificate from PCS on timely issue of Share Certificates U/s 40(9)	30/04/2020	31/05/2020				
k	Holding AGM (Top 100 Listed Entities on market capitalization basis for FY 19-20) U/s 44(5)	31/08/2020	30/09/2020				
l	SEBI (SAST) Disclosure U/s 30(1),(2) &	Within 7 Working	Within 7 working				

	(4)	Days from the end of FY.	days from the end of 1st June,2020					
m	The Board of Director Shall meet at least 4 times a year U/s 17(2)	with a maximum gap of 120 days between any two meetings	No any maximum gap for meeting held between the period 1st December, 2019 & 30th June, 2020.					
n	The audit committee shall meet at least 4 times a year U/s 18(2)(a)	with a maximum gap of 120 days between any two meetings	No any maximum gap for meeting held between the period 1st December, 2019 & 30th June, 2020.					
o	Publication of Advertisements in Newspapers U/s 47		Now exempt from publication of advertisements in Newspaper till 15th May, 2020					