

**Notification No. 35/2020 dated 24.06.2020**

The notification issued on 24th June 2020 extended all dates for which for which action is to be completed between 20.03.2020 to 31st December, 2020

Further there is **no further extension for payment of taxes**. Thus all taxpayers need to deposit tax due by 30th June,2020 to take benefit of extension provided by earlier Ordinance and concessional rate of interest . 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. In case of non payment of tax by 30th June 2020, all the interest and penal provisions will apply from 20th March 2020 itself.

1. Extend last date for income tax returns for FY 2018-19 (AY 2019-20) from 31<sup>st</sup> March, 2020 to 31<sup>st</sup> July, 2020.
2. Last date for ITR for FY 2019-20 [AY 2020-21] extended to 30<sup>th</sup> November 2020
3. Last date for investments to be eligible for deduction under Chapter VI-A i.e. 80C (LIC, PPF, NSC etc), 80D (Mediclin), 80G (Donations) etc for the FY 2019-20 [AY 2020-21] upto 31<sup>st</sup> July 2020
4. 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 extended to 30th September, 2020 etc. where such compliance was due to be made during 20.03.2020 to 29.09.2020
5. The date for payment of self-assessment tax in the case of a taxpayer whose self-assessment tax liability is upto Rs.1 lakh for FY 2019-20 to 30th November, 2020. Hence waiver of interest u/s 234A till 30<sup>th</sup> November 2020 only
6. Last date of furnishing tax audit report for FY 2019-20 upto 31<sup>st</sup> Oct 2020
7. Last furnishing of TDS/TCS returns extended to  
For Govt Offices – 15<sup>th</sup> July 2020  
For Others – 31<sup>st</sup> July 2020
8. Last date for issue of TDS/TCS certificates 15<sup>th</sup> August 2020
9. Aadhaar-PAN linking date to be extended from 31<sup>st</sup> March, 2020 to 31<sup>st</sup> March, 2021.
10. 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 where such action was due to be taken during 20.03.2020 to 31.12.2020 and also time limit for filing any appeal, revision or rectification extended to 31.12.2020 where such appeal etc. was to be filed during 20.03.2020 to 31.12.2020.
11. **Vivad se Vishwas scheme** – no additional 10% amount, if payment made by Dec 31, 2020. Date for compliance under Vivad se Vishwas Scheme extended to 31.12.2020