

This document has been compiled as service to our clients. We recommend that you seek professional advice prior to initiating action on specific issues.

Sl. No.	Particulars	Original due date	extended due date due to Covid	Changed Interest rate till extended due date	Changed Penalty & Late Fee till extended due date	Sources	Remarks
1	Income Tax Act						
a	Filing of Income Tax return for FY 18-19	31/03/2020	31/07/2020		No Penalty	Notification No.35/2020 dt 24.06.2020	
b	Filing of Income Tax return for FY 19-20	31/07/2020 or 31/10/2020	30/11/2020	Nil	Nil	Notification No.35/2020 dt 24.06.2020	
c	payments of self-assessment tax if self assessment Tax liability is less than 1 Lac for F.Y.201-20	NA	30/11/2020	Nil under sec 234A	Nil	Notification No.35/2020 dt 24.06.2020	Interst u/s 234B and 234C shall be levied
d	payments of advanced tax, self-assessment tax, regular tax for others	Between 20th March 2020 to 30th June 2020	No change	9%	Nil	Ordinance dt 31st Mar 2020	
e	Tax Audit Report for FY 2019-20	30/09/2020	31/10/2020	Nil	Nil	Notification No.35/2020 dt 24.06.2020	
f	Vivad Se Vishwas Scheme	31/03/2020	31/12/2020	Nil	Nil	Notification No.35/2020 dt 24.06.2020	Additional 10% not to be payable
g	Filing of Form 15G/H	07/04/2020	30/06/2020	Nil	Nil	Ordinance dt 31st Mar 2020	
h	Filing of TDS return for Mar20 quarter - Govt Offices	31/05/2020	15/07/2020	NA	Nil	Notification No.35/2020 dt 24.06.2020	
i	Filing of TDS return for Mar20 quarter - Non Govt Offices	31/05/2020	31/07/2020	NA	Nil	Notification No.35/2020 dt 24.06.2020	
j	Issue of TDS / TCS certificates for Mar20 quarter	15/06/2020	15/08/2020	NA	Nil	Notification No.35/2020 dt 24.06.2020	
k	Payment of TDS /TCS for the month of March, April & May 2020	Between 20th March 2020 to 30th June 2020	No change	9%	Nil	Notification No.35/2020 dt 24.06.2020	No extension till date for June 2020
l	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	No extension till date for June 2020
m	Adhar PAN Linking Date	31/03/2020	31/03/2021	NA	Nil	Notification No.35/2020 dt 24.06.2020	
n	Notice issuance, due dates, filing of appeal, submissions, applications, any other proceedings against any income tax authority - Under Various Direct Tax and Benami Law	Between 20/03/2020 to 31/12/2020	31/12/2020	NA	NA	Notification No.35/2020 dt 24.06.2020	
o	Making/payment for Investment under chapter VIA-B including Sec 80C (LIC, PPF, NSC etc.), 80D (Mediclaim), 80G (Donations), etc. for F.Y.2019-20	31/03/2020	31/07/2020	NA	NA	Notification No.35/2020 dt 24.06.2020	Donation to PM CARES FUND would enable the donor to get 100% deduction in section 80G(2)(a)(iii) i.e. without any internal
p	Payment/making investment in Capital Gain Scheme u/s 54 to 54GB	Between 20/03/2020 to 29/09/2020	30/09/2020	NA	NA	Notification No.35/2020 dt 24.06.2020	

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.