

Extension of Due Dates & Facilitation Measures announced by Govt of India due to COVID19

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S.No.	Act / Law	Particulars/Return	Actual Due Date	Extended due date	Remarks	Reference notification
1	ESI Contribution	Feb Month	15th Mar 2020	15th Apr 2020		ESI Corpn - No.P-11/14/Misc/1-2019-Rev dt 16.3.2020
2	ESI Contribution	March Month	15th Apr 2020	15th May 2020		ESI Corpn - No.P-11/14/Misc/1-2019-Rev dt 16.3.2020
3	PF Contribution	Mar, Apr, May month			Employer Contribution 12% + Employee 12% to be paid fully by government if the establishment employs less than 100 persons and 90% of such employees are drawing wages less than Rs.15000	
4	Motor Third Party Insurance	Renewal due between 25th Mar to 14th Apr	As per policy	21st Apr 2020		IRDAI Circular no.IRDAI/NL/CIR/MOT/079/04/2020 DT 02.04.2020 & Ministry of Finance notn.no.GSR 229E dt 01.04.2020 & SO 1237(E) dt 01.04.2020
5	Health Insurance Policy	Renewal due between 25th Mar to 14th Apr	As per policy	21st Apr 2020		Ministry of Finance notn.no.GSR 229E dt 01.04.2020 & SO 1238(E) dt 01.04.2020
6	GSTR3B (Turnover more than 5 crores)	May Month	20th Jun 2020	27th Jun 2020		CBIC Notn no.36/2020 dt 03.04.2020
7	GSTR3B (Turnover less than 5 crores)	May Month	20th Jun 2020	12th Jul 2020		CBIC Notn no.36/2020 dt 03.04.2020

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8	GSTR3B (Turnover more than 5 crores)	Feb, Mar, Apr Month returns	20th of subsequent month	24th Jun 2020	Late fee waived only if filed before this date	CBIC Notn no.32/2020 dt 03.04.2020 for late fees Note1: Incase returns are filed after this date, then late fees is payable for the full period from the original due date
					Interest payable will be @NIL for first 15 days from original due date and @9% thereafter (this rate will be applicable only if filed before this date)	CBIC Notn no.31/2020 dt 03.04.2020 for Interest, Note2:Incase returns are filed after this date, then interest is payable @18% for the full period from the original due date
9	GSTR3B (Turnover more than 1.5 crores but less than 5 crores)	Feb, Mar Month returns	20th of subsequent month	29th Jun 2020	Both Interest and Late fee waived only if filed before this date	CBIC Notn no.32/2020 dt 03.04.2020 for late fees & CBIC Notn no.31/2020 dt 03.04.2020 for interest
		Apr Month return	20th of subsequent month	30th Jun 2020		
10	GSTR3B (Turnover less than 1.50 crores)	Feb Month return	20th of subsequent	30th Jun 2020	Both Interest and Late fee waived only if filed before this date	CBIC Notn no.32/2020 dt 03.04.2020 for late fees & CBIC Notn no.31/2020 dt 03.04.2020 for interest
		Mar Month return	20th of subsequent	3rd Jul 2020		
		Apr Month return	20th of subsequent	6th Jul 2020		
11	GSTR1 - Monthly Filings	Mar, Apr, May Month returns	10th of subsequent month	30th Jun 2020	Late fee waived only if filed before this date	CBIC Notn no.33/2020 dt 03.04.2020
12	GSTR1 - Quarterly filings	Mar quarter returns	30th Apr 2020	30th Jun 2020	Late fee waived only if filed before this date	CBIC Notn no.33/2020 dt 03.04.2020

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13	Input GST credit - restriction rule of 10% with reference to GSTR2A	Feb, Mar, Apr, May, Jun, Jul, Aug month returns			the said condition shall not apply to input tax credit availed by the registered persons in the returns in FORM GSTR-3B for the months of February, March, April, May, June, July and August, 2020, but that the said condition shall apply cumulatively for the said period and that the return in FORM GSTR-3B for the tax period of September, 2020 shall be furnished with cumulative adjustment of input tax credit for the said months in accordance with the 10% condition	CBIC Notn no.30/2020 dt 03.04.2020
14	Income Tax Return for FY 18-19	FY 18-19 i.e. AY 19-20	31st Mar 2020	30th Jun 2020		Taxation and other Laws ordinance issued
15	TDS Returns in Form 24Q/26Q	4th quarter ending 31.3.2020	31st May 2020	30th Jun 2020		Taxation and other Laws ordinance issued
16	TDS Returns in Form 26QB/QC/QD	Feb Month return	30th Mar 2020	30th Jun 2020		Taxation and other Laws ordinance issued
		Mar Month return	30th Apr 2020	30th Jun 2020		Taxation and other Laws ordinance issued
		Apr Month return	30th May 2020	30th Jun 2020		Taxation and other Laws ordinance issued

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17	Issue of Form 16/ Form 16A	4th quarter ending 31.3.2020	15th Jun 2020	30th Jun 2020		Taxation and other Laws ordinance issued
18	Issue of Form 16B/16C/16D	Mar Month return	15th May 2020	30th Jun 2020		Taxation and other Laws ordinance issued
		Apr Month return	14th Jun 2020	30th Jun 2020		Taxation and other Laws ordinance issued
19	Chapter VIA - 80C, 80G, 80D, Donations, PPF, Life & Health Insurance, etc	FY 19-20	31st Mar 2020	30th Jun 2020	Insurance payments, Investments etc can be made till 30th June 2020 for claiming exemptions in FY 19-20 IT returns	Taxation and other Laws ordinance issued
20	LLP Settlement Scheme 2020	Documents due for filing till 31st Mar 2020 under Limited Liability Partnership Act, if not filed earlier can now be filed		Scheme open till 30.9.2020	Late Fees completely waived , Full immunity from Prosecution	Ministry of Company Affairs Notn.no.GSR 59(E) dt 30.1.20 and Cir no.13/2020 dt 30.03.2020
21	Companies Fresh Start Scheme 2020	Documents due for filing till 31st March 2020 under Companies Act, if not filed earlier can now be filed		Scheme open till 30.9.2020	Late Fees completely waived , Full immunity from Prosecution	Ministry of Company Affairs Cir no.12/2020 dt 30.03.2020