

## Upcoming Due Dates Extended due to COVID-19

<u>Matter</u>	<u>Due Date</u>
<b>Filing of GSTR-3B Returns</b>	<b>Late Fees shall waive if GSTR is filed upto:</b>
<u>Turnover in previous F.Y. less than 5Cr</u>	
February,2020	30.06.2020
March,2020	05.07.2020
April,2020	09.07.2020
May,2020	15.09.2020
June,2020	25.09.2020
July,2020	29.09.2020
<u>Turnover in previous F.Y. more than 5Cr</u>	
February,2020	24.06.2020
March,2020	24.06.2020
April,2020	24.06.2020
May,2020	27.06.2020
<b>Filing of GSTR-1 Returns</b>	
February,2020	30.06.2020
March,2020	10.07.2020
April,2020	24.07.2020
May,2020	28.07.2020
June,2020	05.08.2020
January to March 2020 (Quarterly)	17.07.2020
April to June 2020 (Quarterly)	03.08.2020
<p>1. If the registered persons fail to furnish Form GSTR-3B returns for the tax periods according to the dates mentioned in the columns above, but furnish the returns till 30th day of September, 2020, the total amount of late fee payable shall be completely waived if the tax payable is NIL and shall be maximum at Rs 500 per return, in case of any tax liability.</p> <p>2. For the taxpayers having an aggregate turnover of more than Rs 5 Cr. in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of Feb, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee shall be capped at Rs 500 per return and shall stand fully waived for those taxpayers where the total amount of tax payable in the said return is Nil. (57/2020)</p> <p>3. After 30<sup>th</sup> September,2020, late fees shall be charged from the original due date.</p>	
Filing of ITC-03 (January to March 2020)	31.07.2020
Filing of GSTR-4 (Composition Annual Return 2019-2020)	15.07.2020
Filing of CMP-02 (Composition Tax Payment) (January to March 2020)	07.07.2020
GSTR-9 for F.Y. 2018-2019	30.09.2020
GSTR-9C for F.Y. 2018-2019	30.09.2020

<b>INCOME TAX</b>	
Income Tax Return for F.Y. 2018-2019	31.07.2020
Investments u/s 80C, 80D & 80G under Income Tax for FY 2019-2020	31.07.2020
TDS & TCS Returns for Q-4 (2019-2020)	31.07.2020
Income Tax Return for F.Y. 2019-2020 (Non-Audit)	30.11.2020
Income Tax Return for F.Y. 2019-2020 (Audit)	30.11.2020
Income Tax & Statutory Audit for F.Y. 2019-2020	31.10.2020