

## All Compliance Due Dates Calendar

As we all know that the entire economy has been hit due to the outbreak of Corona virus Pandemic and the ensuing long period of lockdown. Since the entire industry has faced recession, the businessmen are now unable to timely meet the deadlines for their legal compliances.

In view of the above, the Government has recently extended the dues dates for all the key business and tax compliance.

Here, we have summarized the updated and revised due dates for all the business and tax related compliance so that the entrepreneurs remain updated and do not miss out any single compliance.

### **I. Income tax return filing:**

Particulars	Previous due dates	Revised due dates
Challan-cum-statement in respect of tax deducted u/s 194-IA (Form 26QB) for the month of September, 2020.	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Challan-cum-statement in respect of tax deducted u/s 194-IB (Form 26QC) for the month of September, 2020	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Challan-cum-statement related to tax deducted u/s 194M (TDS certificate in Form 16D) for the month of September, 2020	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Quarterly TCS certificate (with regard to tax collected by any individual) for the quarter-ending 30 <sup>th</sup> September 2020	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the AY 2019-20.	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Quarterly TDS returns deposited for the quarter ending 30 <sup>th</sup> September 2020.	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Annual audited accounts for each approved scientific research programmes u/s 35(2AA) in FORM 3CLA	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Quarterly return of non-deduction of tax at source by banks from interest income on time deposit (Form 15G & 15H) for the quarter ending September 30, 2020.	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Copies of declaration received in Form 60 during 1 <sup>st</sup> April 2020 to September 30, 2020 to the concerned Director/Joint Director.	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020
Tax Audit report u/s 44AB for the AY 2020-21 in case the report of international/specified domestic transactions u/s 92E is also needed.	31 <sup>st</sup> October 2020	31 <sup>st</sup> January 2021
Report to be furnished in Form 3CEB regarding international	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020

transactions and specific domestic transaction.		
Tax Audit report u/s 44AB for the AY 2020-21 corporate or a non-corporate taxpayer.	31 <sup>st</sup> October 2020	31 <sup>st</sup> January 2021
ITR filing for AY 2020-21 if the taxpayer (with no international or specified domestic transaction, and whose books of account are to be audited) is a :- <ul style="list-style-type: none"> <li>• Corporate-taxpayer;</li> <li>• Non-corporate taxpayer; or</li> <li>• Partner of a firm</li> </ul>	30 <sup>th</sup> November 2020	31 <sup>st</sup> January 2021
ITR filing for the AY 2020-21 for all other Taxpayers (original due date as per the Income Tax Act was 31 <sup>st</sup> July 2020)	31 <sup>st</sup> October 2020	31 <sup>st</sup> December 2020

## II. GST return filing:

GST Return	Purpose	Revised Due Dates
GSTR-4	GST return for FY 2019-20 by all composition taxpayers	31 <sup>st</sup> October 2020
GSTR-1 (Quarterly)	Return to be filed by Regular Taxpayers with an aggregate turnover < ₹1.5 Crores and have opted to file Quarterly Return, for the quarter July to September, 2020	31 <sup>st</sup> October 2020

## III. Annual GST return filing:

GST Return	Purpose	Revised Due Dates
GSTR-9 (FY 2018-19)	Taxpayers with annual aggregate turnover > ₹2 Crores and are required to file GST Annual Return.	31 <sup>st</sup> December 2020
GSTR-9A (2018-19)	Annual return for FY 2019-20 by all composition taxpayers	31 <sup>st</sup> December 2020
GSTR-9C (2018-19)	Reconciliation Statement/ GST Audit Report for the Taxpayers with annual aggregate turnover > ₹5 crores.	31 <sup>st</sup> December 2020

These are the updated due dates of various business compliance. It is advised to adhere to these deadlines and timely file all your GST and [Income Tax Returns](#) so as to avoid the late fee.

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