

Comprehensive Announcement on relief for Statutory Compliance Regulations due to COVID 19 by Hon'ble Finance Minister dated 24/03/2020

Direct Tax

Subject Matter	Before Announcement	After Announcement
Income tax returns for FY 18-19 (AY 19-20)	31st March, 2020	30th June, 2020
VIVAD SE VISHWAS SCHEME ,2020	31st March, 2020	30th June, 2020 (No additional 10% amount to be paid up to 30th June 2020)
Issue of notice, intimation, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents and time limit for completion of proceedings by the authority and any compliance by the taxpayer including investment in saving instruments or investments for roll over benefit of capital gains under Income Tax Act, Wealth Tax Act, Prohibition of Benami Property Transaction Act, Black Money Act, STT law, CTT Law, Equalization Levy law, Vivad Se Vishwas law	Due dates between 20th March 2020 to 29th June 2020 in different cases	30th June, 2020
Delayed payments of advanced tax, self-assessment tax, regular tax, TDS, TCS, equalization levy, STT, CTT made between 20th March 2020 and 30th June 2020	Rate of Interest was 12% or 18% for delay payment	Will attract interest @9% [No lateFee/penalty shall be charged for delay relating to this period.]
However , due date of advanced tax, self-assessment tax,regular tax, TDS, TCS, equalization levy, STT, CTT has not been extended		
PAN – Aadhar Linking	31st March, 2020	30th June, 2020

Indirect Tax(GST)

Subject Matter	Before Announcement	After Announcement
<p>GSTR 3B for February 2020 having aggregate annual turnover less than Rs. 5 Crore</p>	<p>22nd March 2020[Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep]</p> <p>24th March 2020 [Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi]</p>	
<p>GSTR 3B for March 2020 having aggregate annual turnover less than Rs. 5 Crore</p>	<p>22nd April 2020[Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep]</p> <p>24th April 2020 [Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi]</p>	<p>Last week of June 2020</p> <p>No interest, late fee, and penalty will be charged.</p>
<p>GSTR 3B for April 2020 having aggregate annual turnover less than Rs. 5 Crore</p>	<p>22nd May 2020[Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep]</p> <p>24th May 2020 [Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh,</p>	

	<i>Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi]</i>	
GSTR 3B for February , March and April 2020 having aggregate annual turnover more than Rs. 5 Crore	20 th of the Succeeding month	Last week of June 2020 No late fee, and penalty will be charged.
Opting-in Composition Scheme for F.Y 2020-21	31st March 2020	Last week of June 2020
Delayed payment made between 20th March 2020 and 30th June 2020	Rate of Interest was 18% for delay payment	Will attract interest @9% [No late fee/penalty shall be charged for delay relating to this period.]
For composite dealers - last date for making payments for the quarter January –March 2020(CMP 08) and filing of return for 2019-20(GSTR 4)	CMP 08- 18th April 2020 GSTR 4- 30th April 2020	Last week of June 2020
GST annual returns of FY 18-19	31st March 2020	Last week of June 2020
Issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring	Due dates between 20th March 2020 to 29th June 2020 in different cases	30th June 2020
Payment date under Sabka Vishwas , Legacy Dispute Resolution Scheme 2019	-	30th June 2020 No interest will be charged if paid by 30th June, 2020

Indirect Tax(Customs)

Subject Matter	Before Announcement	After Announcement
24X7 Custom clearance	-	30th June 2020
Issue of notice, notification, approval order, sanction order, filing of appeal, furnishing applications, reports, any other documents etc., time limit for any compliance under the Customs Act and other allied Laws	Due dates between 20th March 2020 to 29th June 2020 in different cases	30th June 2020

