



**KNOW AND PLAN FOR
STATUTORY AND TAX COMPLIANCE**
for the month of
JUNE 2020

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Sr. No.	Particulars	Due Date
1.	Due date for deposit of Tax deducted/Collected for the month of May, 2020	07.06.2020
2.	First Instalment of the advance tax(15 %) by all assesses for AY 2021-22	15.06.2020
3.	Due date for issue of TDS Certificate in Form 16D for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash with drawal in excess of Rs 1 crore) for the month of April, 2020.	14.06.2020

EXTENDED DATE : 30/06/2020

Sr. No.	Particulars	Compliance period
1.	Quarterly statement of TDS in Form 24Q, 26Q, 27Q and TCS in Form 27EQ	Quarter ending March 31, 2020
2.	Issue of Certificates TCS (Form 27D) TDS (Form 16) TDS (Form 16A) TDS (Section 194-IA: Form 16B) TDS (Section 194-IB: Form 16C)	For Q4: 2019-20 For FY 2019-20 For Q4: 2019-20 Feb, March, April 2020 For FY 2019-20
3.	Payment of TDS / TCS / Furnishing 26 QB/ QC for the month of March, April, May	If paid after original due date than Interest @ 0.75% pm
4.	Furnishing of challan-cum-statement in Form No. 26QB / QC / QD under Section 194-IA, IB, M/N	If paid after original due date than Interest @ 0.75% pm

EXTENDED DATE : 30/06/2020

Sr. No.	Particulars	Compliance period
5.	Filing of Original, belated and revised return (I TR 1 to 7)	Assessment Year 2019-20
6.	Filing Form 15G/15H for last quarter i.e. March, 2020	30th April,2020.
7.	If SFT: Form 61 is received from 1st October, 2019 to 31st March,2020	30th April,2020 of the FY in which Form 61 is Received



INCOME TAX

Sr. No.	Particulars	Compliance period
8.	Various Investment/Payments for claiming deduction under VI-A-B Including Section 80 C (LIC,PPF,NSC), Section 80 D (Mediclaime), Section 80 G (Donations)	For FY:2019-20
9.	Investment/ construction/ purchase made up to 30.06.2020 shall be eligible for claiming d eduction from capital gains arising. (Section 54 to 54 GB)	For FY:2019-20
10.	Linking of PAN with Aadhar	
11.	Replying to Notices, Assessments, Appeals, Revisional matters and any compliance matters	
12.	Under Income Tax Act, Wealth Tax Act, Vivad Se Vishw as law etc. Relating to Issue of notice, Intimation, Sanction Order, Filing of appeal, Furnishing of return	all respective due dates, falling during the period from 20-03-2020 to 29-06-2020

**EXTENDED
DATE -
30/06/2020**





1. Due Date of Filing of Return (GSTR3B - February'20 to May'20)

Turn over	Extended Due Date				Interest	Late Fees/ Penalty
	February	March	April	May		
Upto 1.5 Cr.	30 th June	3rd July	6 th July	12 th July	No Interest	Not Payable
1.5 Cr. +	29 th June	29 th June	30 th June	12 th July	No Interest	
5 Cr. +	24 th June	24 th June	24 th June	27 th June	Nil till first 15 days from original due date thereafter Interest @ 9%	

GST



2. Due Date of Filing of Return (GSTR1-March'20 to May'20)

Turnover	Extended Due Date		
	March	April	May
Upto 1.5 Cr.	30 th June	31 st July	31 st July
1.5 Cr. +	30 th June	30 th June	30 th June

Extended to 30.06.2020

Sr. No.	Particulars	Compliance Period
3.	Intimation in respect of opting to pay tax under composition scheme for the FY 2020-21 (GST CMP -02)	30.06.2020

**EXTENDED DATE-
30/06/2020**

Sr. No.	Particulars	Compliance Period
4.	GSTR-5:Monthly (Non-resident foreign Tax Payers) GSTR 5A: Monthly (NRI OIDAR service provider) GSTR 6 :Monthly (Input Service Distributor) GSTR 8 :Monthly (E-commerce operators registered under GST)	Feb, March, April & May, 2020
5.	Any compliance (Like Notice, Intimation, Hearing Etc.)	Fall in between 20th day of March, 2020 to the 29th day of June, 2020
6.	Merchant exporter to export goods	Falling within 20.03.2020 to 29.06.2020
7.	GST ITC-04 Return for March quarter of Goods sent to or received from job-worker.	
8.	Online filing LUT (GST RFD 11) for Exports & Supplies to SEZ without payment of tax for F.Y. 2020-21	
9.	Filing RDF -01	

THANKS

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