# COMPLIANCE CALENDAR 2020-2021

# DUE DATES - AFTER COVID-19


DESIGNED & COMPILED BY-

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*The calendar is last updated on 13th May 2020

# Compliance Calendar

## 2020-2021

(Click on the month to view)

JUN

JUL

AUG

SEPT

OCT

NOV

DEC

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*The due dates mentioned are subject to changes notified by the concerned department.

# June 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 4 June 2020 | Payment of GST | April, 2020 | Taxpayers with an annual aggregate turnover of more than Rs 5 Crore in the previous F.Y. can pay GST without interest. |
| 7 June 2020 | Payment of TDS | May, 2020 | Due date for deposit of TDS/TCS for the month of May 2020. |
| 15 June 2020 | Advance tax | First Instalment | First Instalment of advance tax for the Assessment Year 2021-22* |
| 24 June 2020 | GSTR-3B | Feb, Mar, & Apr 2020 | Taxpayers with an annual aggregate turnover of over Rs 5 Crore in the previous F.Y. without the payment of a late fee, but with interest as may apply^ |

^Interest must be paid for delay in GST payment being Nil for first 15 days from 20th of relevant month and thereafter calculated at 9% p.a. up to the actual date of payment (if paid within 24th June 2020). Note that interest at 18% p.a. shall apply if GST liability is not paid before 24th June 2020 for the entire period of delay.

# June 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 27 June 2020 | GSTR-3B | May, 2020 | Taxpayers with an annual aggregate turnover of more than Rs 1.5 crore up to Rs 5 crore in the previous F.Y. without the payment of late fee and interest . |
| 29 June 2020 | GSTR-3B | Feb & Mar, 2020 | Taxpayers with an annual aggregate turnover of more than Rs 1.5 crore up to Rs 5 crore in the previous F.Y. without the payment of late fee and Interest. |
| 30 June 2020 | Filing Income Tax Return | F.Y. 2018-19<br>A.Y. 2019-20 | Extended Due Date-<br>Income Tax Return-<br>FY 2018-19 (A.Y.2019-20). |
| 30 June 2020 | Filing TDS/TCS Statements | Qtr. IV -<br>FY 2019-20<br>(A.Y.2020-21) | Extended Due Date for TDS & TCS Return of Qtr. IV –<br>FY 2019-20 (A.Y.2020-21). |

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# June 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 30 June 2020 | Online submission of Form 15G/15H. | FY 2020-21 | Extended Due date- Online submission of Form 15G/15H. |
| 30 June 2020 | Issuance of Form 16/16A | Qtr. IV of FY 2019-20 | Issuance of Form 16/16A for the Qtr. IV of FY 2019-20. |
| 30 June 2020 | GSTR-1 (Monthly) | Mar, Apr, & May 2020 | Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore without the payment of a late fee. |
| 30 June 2020 | GSTR-1 (Quarterly) | Jan-Mar, 2020 | Summary of outward supplies by taxpayers with an annual turnover of up to Rs 1.5 crore who opted to file quarterly. |



*The due dates mentioned are subject to changes notified by the concerned department.

# June 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 30 June 2020 | ITC-04 (Quarterly) | Jan-Mar, 2020 | Summary of goods sent to/received from a job-worker. |
| 30 June 2020 | GSTR-3B | Feb, 2020 | Taxpayers with an annual aggregate turnover of up to Rs 1.5 crore in the previous F.Y. without payment of late fee and interest. |
| 30 June 2020 | GSTR-3B | Apr, 2020 | Taxpayers with an annual aggregate turnover of more than Rs 1.5 crore up to Rs 5 crore in the previous F.Y. without payment of late fee and interest. |
| 30 June 2020 | GSTR-3B | Apr, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last F.Y., Registered in Category B states or UTs# |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# June 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 30 June 2020 | TRAN-01 | For Pre-GST Registered Persons. | All pre-GST registered persons who could not submit details of the pre-GST tax credits for transfer before earlier deadlines due to technical issues on the GST portal. |
| 30 June 2020 | Linking PAN With Aadhar | - | Extended Due Date- For PAN-AADHAR Linking. |
| 30 June 2020 | For Investments & Payments for claiming deductionu/s 80C/80D/80G | FY 2019-20 (A.Y. 2020-21) | Extended Due Date- Date of making investment & payments u/s 80C (LIC, PPF, NSC etc.), 80D (Mediclaim), 80G (Donations). |

***IMPORTANT NOTE***

**Interest liability on payment due between 20 March 2020 To 30 June 2020 –**
**For All delayed payments of Advance Tax, Self Assessment Tax, TDS, TCS, Equalization Levy, Security Transaction Tax (STT), Commodities Transaction Tax (CTT) made between 20 March 2020 To 30 June 2020, reduced interest rate at 9% instead of 12 % or 18 % per annum ( i.e. 0.75% per month instead of 1 or 1.5 percent per month) will be charged for this period.**
**No late fee shall be charged no penalty/ prosecution shall be initiated for delay relating to this period.**

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* The due dates mentioned are subject to changes notified by the concerned department.

# July 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 3 July 2020 | GSTR-3B | Mar, 2020 | Taxpayers with an annual aggregate turnover up to Rs 1.5 crore in the previous F.Y. without payment of late fee and interest. |
| 6 July 2020 | GSTR-3B | Apr, 2020 | Taxpayers with an annual aggregate turnover up to Rs 1.5 crore in the previous F.Y. without payment of late fee and interest. |
| 7 July 2020 | CMP-08 (Quarterly) | Jan-Mar, 2020 | Quarterly challan-cum-statement to be furnished by Composition Dealers. |
| 7 July 2020 | Payment of TDS | June, 2020 | Due date for deposit of Tax deducted/collected for the month of June, 2020. |

* The due dates mentioned are subject to changes notified by the concerned department.

# July 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 11 July 2020 | GSTR-1 (Monthly) | June, 2020 | Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore. |
| 12 July 2020 | GSTR-3B | May, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category A states or UTs# |
| 14 July 2020 | GSTR-3B | May, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category B states or UTs# |
| 15 July 2020 | GSTR-4 (Yearly) | FY 2019-2020 | Yearly return for composition scheme dealer. |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# July 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 15 July 2020 | Upload the declarations received from recipients in Form No. 15G/15H | Qtr. ending June, 2020 | Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2020. |
| 18 July 2020 | CMP-08 (Quarterly) | Apr-Jun, 2020 | Quarterly challan-cum statement to be furnished by Composition Dealers. |
| 20 July 2020 | GSTR-3B | June, 2020 | Taxpayers with turnover more than Rs 5 crore in the last FY. |
| 22 July 2020 | GSTR-3B | June, 2020 | Taxpayers with a turnover of up toRs 5 crore in the last FY, registered in Category A states or UTs# |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# July 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 24 July 2020 | GSTR-3B | June, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category B states or UTs# |
| 25 July 2020 | ITC-04 (Quarterly) | Apr-Jun, 2020 | Summary of goods sent to/received from a job-worker. |
| 31 July 2020 | GSTR-1 (Quarterly) | Apr-Jun, 2020 | Summary of outward supplies where the annual turnover is up to Rs 1.5 crore. |
| 31 July 2020 | TRAN-02 | Transitional/pre-GST input tax credit | Transitional/pre-GST input tax credit under GST, to be filed after filing TRAN-01 by certain taxpayers^ |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

^Stands extended vide CGST notification no. 35/2020 dated 3rd April 2020 for taxpayers who faced technical difficulties on the GST portal, as notified via CGST Notification no. 02/2020-CT dt. 1st January 2020 and CGST order no. 01/2020 7th February 2020. It covers taxpayers who do not possess invoice/documents pertaining to the tax credit claimed from the pre-GST regime, on the closing stock as of 30th June 2017.

# July 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 31 July 2020 | ITC-03 | FY 2020-21 | ITC Reversal pertaining to previous years, in case of persons freshly opting for composition scheme for the FY 2020-21. |
| 31 July 2020 | Filing TDS/TCS Statements | Qtr. I - FY 2020-21 (A.Y.2021-22) | Due Date for Quarterly statement of TDS deposited for the quarter ending June 30, 2020. |

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* The due dates mentioned are subject to changes notified by the concerned department.

# August 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 7 August 2020 | Payment of TDS | July, 2020 | Due date for deposit of Tax deducted/collected for the month of July, 2020. |
| 11 August 2020 | GSTR-1 (Monthly) | July, 2020 | Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore. |
| 20 August 2020 | GSTR-3B | July, 2020 | Taxpayers with turnover more than Rs 5 crore in the last FY. |
| 22 August 2020 | GSTR-3B | July, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category A states or UTs# |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

# August 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 24 August 2020 | GSTR-3B | July, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category B states or UTs# |

***IMPORTANT NOTE***

**Corona Relief provided to Taxpayers by non-application of Rule 36(4) for seven tax period/months (February To August 2020).**

Recently vide Notification No. 30/2020 - CT dated 03-04-2020 the following proviso has been inserted in Rule 36(4) which reads as under:

"Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.".

**Rule 36(4) deferred and not scrapped.**

It is important to note here that Rule 36(4) has not been scrapped for the months February to August, 2020 but rather has been postponed, as it has specifically been stated in the proviso that there will be cumulative adjustment of input tax for the months February to August, 2020 in the return for the month of September, 2020

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

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# September 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 7 September 2020 | Payment of TDS | August, 2020 | Due date for deposit of Tax deducted/collected for the month of August, 2020. |
| 11 September 2020 | GSTR-1 (Monthly) | August, 2020 | Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore. |
| 15 September 2020 | Advance tax | Second Instalment | Second Instalment of advance tax for the Assessment Year 2021-22* |
| 20 September 2020 | GSTR-3B | August, 2020 | Taxpayers with turnover more than Rs 5 crore in the last FY. |
| 22 September 2020 | GSTR-3B | August, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category A states or UTs# |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

# September 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 24 September 2020 | GSTR-3B | August, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category B states or UTs# |
| 30 September 2020 | GSTR-9 (Yearly) | FY 2018-19 | Annual GST Returns for All Regular/Composition Taxpayers** |
| 30 September 2020 | GSTR-9C (Yearly) | FY 2018-19 | Certified Reconciliation Statement to be furnished by Taxpayers with Annual Turnover over Rs 5 crore** |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

**For FY 2018-19, GSTR-9 is made optional for taxpayers with an annual turnover of up to Rs 2 crore and GSTR-9C is waived off for taxpayers with an annual turnover of up to Rs 5 crore. Note that for the taxpayers with annual turnover below Rs 2 crore, late fees will not be charged for filing GSTR-9 and 9C for FY 2018-19 after the due date.

# October 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 7 October 2020 | Payment of TDS | September, 2020 | Due date for deposit of Tax deducted/collected for the month of September, 2020. |
| 11 October 2020 | GSTR-1 (Monthly) | September, 2020 | Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore. |
| 18 October 2020 | CMP-08 (Quarterly) | Jul-Sept, 2020 | Quarterly challan-cum statement to be furnished by Composition Dealers. |
| 20 October 2020 | GSTR-3B | September, 2020 | Taxpayers with turnover more than Rs 5 crore in the last FY. |

* The due dates mentioned are subject to changes notified by the concerned department.

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# October 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 22 October 2020 | GSTR-3B | September, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in Category A states or UTs# |
| 24 October 2020 | GSTR-3B | September, 2020 | Taxpayers with a turnover of up to Rs 5 crore in the last FY, registered in category B states or UTs# |
| 25 October 2020 | ITC-04 (Quarterly) | Jul-Sept, 2020 | Summary of goods sent to/received from a job-worker. |
| 31 October 2020 | GSTR-1 (Quarterly) | Jul-Sept, 2020 | Summary of outward supplies where the annual turnover is up to Rs 1.5 crore. |

* The due dates mentioned are subject to changes notified by the concerned department.

**#Category A:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands & Lakshadweep.

**#Category B:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# October 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 31 October 2020 | Filing TDS/TCS Statements | Qtr. II - FY 2020-21 (A.Y.2021-22) | Quarterly statement of TDS deposited for the quarter ending September 30, 2020. |
| 31 October 2020 | Tax & Statutory Audit | FY 2019-20 (A.Y.2020-21) | Extended Due Date- for FY 2019-20 (A.Y.2020-21). |

***IMPORTANT NOTE***

**The New GST Return System will be implemented from October 2020 onwards as decided at The 39th GST Council meeting held on 14th March 2020.**
**Further details of the plan are yet to be announced or notified by the GST Council.**

* The due dates mentioned are subject to changes notified by the concerned department.

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# November 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 7 November 2020 | Payment of TDS | October, 2020 | Due date for deposit of Tax deducted/collected for the month of October, 2020. |
| 30 November 2020 | Filing Income Tax Return For Non- Auditable Assessee | FY 2019-20 (A.Y.2020-21) | Extended Due Date- Income Tax Return- FY 2019-20 (A.Y.2020-21). |
| 30 November 2020 | Filing Income Tax Return For Auditable Assessee | FY 2019-20 (A.Y.2020-21) | Extended Due Date- Income Tax Return- FY 2019-20 (A.Y.2020-21). |

* The due dates mentioned are subject to changes notified by the concerned department.

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# December 2020 Compliance Calendar

| Due date* | Purpose | Period | Description |
|---|---|---|---|
| 7 December 2020 | Payment of TDS | November, 2020 | Due date for deposit of Tax deducted/collected for the month of November, 2020. |
| 15 December 2020 | Advance tax | Third Instalment | Third Instalment of advance tax for the Assessment Year 2021-22* |

* The due dates mentioned are subject to changes notified by the concerned department.

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