



**The Chamber of
Tax Consultants**
Mumbai | Delhi

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Date: 19th June, 2020

To,
Smt. Nirmala Sitharaman
Hon'ble Finance Minister,
Ministry of Finance, North Block,
New Delhi 110 001

Hon'ble Madam,

Sub: Tax Laws – Covid-19 – Extension of Statutory Due Dates falling up to the month of August'20

The Chamber of Tax Consultants, established in 1926, is one of the oldest non-profit organizations of tax practitioners of Mumbai, having Advocates, Chartered Accountants and Tax Practitioners as its members. Many senior tax professionals who regularly appear before ITAT, high courts and the Supreme Court are its Past Presidents. We have been making regular representations before various government agencies.

The Chamber regularly takes up initiatives to act as a bridge between stakeholders and concerned regulatory bodies in order to convey and help in resolving genuine grievances or effectively implement the laws.

We commend the Government for the way the pandemic has been efficiently tackled during the various phases of lockdown. It has enabled us to finally march onto the phase Unlock 1.0 with effect from June 1, 2020 wherein several restrictions have been lifted by the MHA and then by the States individually in a phased manner.

Even while relaxations have been provided, several restrictions are still in place in various States and movement is still restricted. With this several industries and private offices have still not resumed functioning at all. Also as travel by public transport continues to be restricted this has led to work places being still shut down or at the least a shortage of workforce. The industries and offices that have resumed are still struggling to function at a certain level of normalcy.



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They are focused on steering their businesses back on line while abiding by the restrictions and following the advisories. In fact, migration of work force to their hometowns has also affected most of the industries to quite an extent.

A few businesses are also working towards the motto of Atmanirbhar Bharat set by the Prime Minister owing to which they are in the process of revamping the whole of their business process. Even when they are finding it difficult to source certain products or find certain job workers within India during this semi-lock down period, they are still dedicatedly working towards it.

Among these struggles faced by the citizens of the country, they also have to abide by various due dates falling up to the month of August'20. Also many of the due dates in these months involve payment of taxes which is very difficult as cash flows have dried up - a fact that has been considered while coming up with various relief measures by the Finance Ministry and the Reserve Bank of India.

A list of the due dates pertaining to Direct Taxes and Indirect Taxes are enclosed herewith as **Annexure A** and **Annexure B** respectively. We request that these dates be extended at the least to the end of August'20, in a staggered manner, by which time some stability in business may happen and work places may be fully operational and compliance can be duly completed. Please do note that a lot of compliance still requires use of Digital Signatures, which need to be physically available with the service providers who are assisting with compliance and due to the lockdown, this has not been possible as the DSCs were lying at offices.

We believe resuming of the businesses and their smooth functioning will be a key to reviving the economy and that a little space in terms of time of compliance can substantially ease the burden of Business India as well as the individual citizen. A lot of dates were extended till 30th June 2020 but due to the slow speed on Unlockdown, an extension thereof till the end of August'20 with a re-evaluation thereafter is the need of the day and we request your honour to kindly issue necessary orders towards the same.

We also bring to your attention the extension of deadline of Vivad Se Vishwas Scheme, 2020 to December 31, 2020. The same however has not been followed



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with an ordinance. Further, the same has not been updated on the income tax portal owing to which as per the form, the taxpayer if opting to pay post June 30, 2020 becomes liable to pay interest and penalty as well. We request your honour to also give directions to update the portal accordingly.

Sincerely,

For THE CHAMBER OF TAX CONSULTANTS

Sd/-

Vipul K. Choksi
President

Sd/-

Mahendra B. Sanghvi
Chairman
Law and Representation Committee

Sd/-

Apurva R. Shah
Co-Chairman

CC. 1) Chairman – CBDT

2) Chairman – CBIC

Encl:

1. Annexure A – List of due dates pertaining to Direct Taxes up to the month of August'20
2. Annexure B – List of due dates pertaining to Indirect Direct Taxes up to the month of August'20

List of due dates pertaining to Direct Taxes upto the month of August'20

Sr. No.	Due Date/ Revised Due Date	Proposed Due Dates	Compliance Particulars
1	30-06-2020	31-08-2020	Linking of PAN to Aadhar
2	15-06-2020	31-08-2020	Advance tax for the Assessment Year 2021-22 due on June 15, 2020
3	30-06-2020	31-08-2020	Advance tax for the Assessment Year 2020-21 due on March 15, 2020
4	30-06-2020	31-08-2020	Investment in 80C/ 80D, Capital Gain investment schemes, Donations etc. wrt Financial Year 2019-20
5	30-06-2020	31-08-2020	Filing of belated return of income for the Assessment Year 2019-20
6	30-06-2020	31-08-2020	Filing of revised return of income for the Assessment Year 2019-20
7	30-06-2020	31-08-2020	Furnishing of TDS Statement for the fourth quarter of the Financial Year 2019-20
8	31-07-2020	31-08-2020	Furnishing of TDS Statement for the first quarter of the Financial Year 2020-21
9	30-06-2020	31-08-2020	Issue of TDS certificates (in respect of tax deducted for payments other than salary) for the fourth quarter of the Financial Year 2019-20
10	30-06-2020	31-08-2020	Issue of TDS certificates to employees in respect of salary paid and tax deducted during Financial Year 2019-20
11	30-06-2020	31-08-2020	Furnishing of TDS Statement in form 26QB/26QC/26QD for the month of a) February, 2020 b) March, 2020 c) April, 2020
12	30-07-2020	31-08-2020	Furnishing of TDS Statement in form 26QB/26QC/26QD for the month of May, 2020
13	30-08-2020	31-08-2020	Furnishing of TDS Statement in form 26QB/26QC/26QD for the month of June, 2020
14	30-06-2020	31-08-2020	Furnishing of TCS Statement for the fourth quarter of the Financial Year 2019-20
15	30-06-2020	31-08-2020	Issue of TCS certificate for the fourth quarter of the Financial Year 2019-20
16	15-07-2020	31-08-2020	Furnishing of TCS Statement for the first quarter of the Financial Year 2020-21
17	30-07-2020	31-08-2020	Issue of TCS certificate for the first quarter of the Financial Year 2020-21
18	15-07-2020	31-08-2020	Furnishing of Form No. 15G/15H received during the quarter ending June, 2020
19	NA	31-08-2020	Time limit for replying to notices, assessments, appeals and compliances which was due between 20-03-2020 and 30-08-2020
20	NA	31-08-2020	Any other respective due dates, falling during the period from 20-03-2020 to 30-
21	NA	31-08-2020	The above extension at Sr. No. 20 does not apply to any due dates in respect of payment to be made. Any delay in payment of tax which is due for payment from 20-03-2020 to 30-08-2020 shall attract interest at the lower rate of 0.75% for every month or part thereof if same is paid after the due date but on or before 31-08-2020

List of due dates pertaining to Indirect Direct Taxes upto the month of August'20

Sr. No.	Due Date/ Revised Due Date	Proposed Due Dates	Compliance Particulars
1	24-06-2020	31-08-2020	GSTR 3B - February'20, March'20 & April'20 for dealer with turnover over 5 crores with zero interest for 15 days after the original due date post which interest at 9% pa shall be payable if return filed within revised due date
2	27-06-2020	31-08-2020	GSTR 3B - May'20 for dealer with turnover over 5 crores
3	20-07-2020	31-08-2020	GSTR 3B - June'20 for dealer with turnover over 5 crores
4	20-08-2020	31-08-2020	GSTR 3B - July'20 for dealer with turnover over 5 crores
5	30-06-2020	31-08-2020	Monthly GSTR 1 - March'20, April'20 & May'20
6	11-07-2020	31-08-2020	Monthly GSTR 1 - June'20
7	11-08-2020	31-08-2020	Monthly GSTR 1 - July'20
8	30-06-2020	31-08-2020	Quarterly GSTR 1 - quarter ended March'20
9	31-07-2020	31-08-2020	Quarterly GSTR 1 - quarter ended June'20
10	07-07-2020	31-08-2020	GST CMP-08 - Composition dealers required to furnish details of self-assessed tax for quarter ending March'20
11	15-07-2020	31-08-2020	GSTR 4 - Yearly return for 2019-20 required to be filed by the composition dealers
12	30-06-2020	31-08-2020	CMP 02 - Intimation in respect of opting to pay tax under composition scheme for the FY 2020-21
13	31-07-2020	31-08-2020	ITC 03 - filed by a taxpayer who is liable to pay an amount that is equal to the input tax credit through cash ledger or electronic credit wrt CMP 02 filed
14	18-07-2020	31-08-2020	CMP 08 - Composition dealers required to furnish details of self-assessed tax for quarter ending June'20
15	30-06-2020	31-08-2020	GSTR 5 - Return by non resident tax payer for February'20-May'20
16	20-07-2020	31-08-2020	GSTR 5 - Return by non resident tax payer for June'20
17	20-08-2020	31-08-2020	GSTR 5 - Return by non resident tax payer for July'20
18	30-06-2020	31-08-2020	GSTR 5A - Summary of outward taxable supplies and tax payable by Online Information and Database Access or Retrieval Services (OIDAR) provider for February'20-May'20
19	20-07-2020	31-08-2020	GSTR 5A - Summary of outward taxable supplies and tax payable by Online Information and Database Access or Retrieval Services (OIDAR) provider for June'20
20	20-08-2020	31-08-2020	GSTR 5A - Summary of outward taxable supplies and tax payable by Online Information and Database Access or Retrieval Services (OIDAR) provider for July'20
21	30-06-2020	31-08-2020	GSTR 6 - Return by input service distributor for March'20-May'20
22	13-07-2020	31-08-2020	GSTR 6 - Return by input service distributor for June'20
23	13-08-2020	31-08-2020	GSTR 6 - Return by input service distributor for July'20
24	30-06-2020	31-08-2020	GSTR 7 - Return by TDS deductor for March'20-May'20
25	10-07-2020	31-08-2020	GSTR 7 - Return by TDS deductor for June'20
26	10-08-2020	31-08-2020	GSTR 7 - Return by TDS deductor for July'20
27	30-06-2020	31-08-2020	GSTR 8 - Return by TCS deductor for March'20-May'20
28	10-07-2020	31-08-2020	GSTR 8 - Return by TCS deductor for June'20
29	10-08-2020	31-08-2020	GSTR 8 - Return by TCS deductor for July'20
30	30-06-2020	31-08-2020	ITC 04 - filed by a manufacturer to report the summary of goods sent to or received from a job-worker for quarter ended March'20
31	25-07-2020	31-08-2020	ITC 04 - filed by a manufacturer to report the summary of goods sent to or received from a job-worker for quarter ended June'20
32	30-06-2020	31-08-2020	TRAN 01 - for those who could not submit details of the pre-GST tax credits for transfer before earlier deadlines due to technical issues on the GST portal
33	31-07-2020	31-08-2020	TRAN 02 - for those who could not submit details of the pre-GST tax credits for transfer before earlier deadlines due to technical issues on the GST portal
34	30-06-2020	31-08-2020	RFD 11 (LUT) for FY 2020-21
35	NA	31-08-2020	Time limit for replying to notices, assessments, appeals and compliances which was due between 20-03-2020 and 30-08-2020
36	NA	31-08-2020	Any other respective due dates, falling during the period from 20-03-2020 to 30-08-2020