



New dates of compliances in Direct Tax

Amit H Goel & Co.

June 2020

Amit H Goel & Co.

Ours is an professional firm promoted by young and dynamic professionals having rich experience in the field of financial and management and tax consultancy. Established in 2009, the firm has been consistent in providing a range of integrated professional services to the clients.

Our professional approach blended with personal touch has earned the firm enormous confidence of all its clients, which is reflected in an enduring business relationship that it enjoys with them and also in the consistent growth in portfolio of its services.

Our services include financial reporting, corporate law advisory, internal and external audit with specialization in direct and indirect taxation.

A close-up photograph of a person's hand and arm, wearing a white button-down shirt. The hand is pointing forward with the index finger. The background is blurred.

About Us

Amit H Goel & Co.

Relief to assessee

Compliance filing timelines



Compliance filings

Chart of due dates

Compliance period	Nature and reference	Earlier date	Revised due date
Assessment Year 2019-20	Income Tax Return (Original, Revised return, belated return)	30 June 2020	31 July 2020
Assessment year 2020-21	Income Tax Return	31 October 2020	30 November 2020
Quarter ending 31 March 2020	Furnishing TDS/TCS return	30 June 2020	31 July 2020
Year / quarter ending 31 March 2020	Furnishing of TDS/TCS certificates to deductees	15 July 2020	15 August 2020
Financial year 2019-20	Payment for claiming deduction Chapter VIA for Section 80C to 80GGC (LIC, PPF, Mediclaim, Donation Etc.)	30 June 2020	31 July 2020

Compliance filings (contd.)

Chart of due dates

Compliance period	Particulars	Revised due date
Financial year 2019-20	Making Investments or completing construction/purchase for claiming exemption in capital gains if due dates of the same is falling between 20 March 2020 to 29 September 2020	30 September 2020
Financial year 2019-20	Commencement of operation for the SEZ units for claiming deduction under section 10AA for units received necessary approvals by 31 March 2020	30 September 2020

Caution

Particulars	Brief
Interest u/s 234A for AY 2020-21	If return is filed after 31 July 2020 and total tax as reduced by advance tax, TDS, MAT credit and Relief under section 89, 90, 90A and 91 is more than 1 lacs, interest under section 234A shall be levied.
Interest on other Income Tax payments	Reduced rate of interest of 9% shall be applicable only for payments made upto 30 June 2020. No further extension has been given.



Relief for
authorities

Due dates for authorities

Chart of due dates

Compliance period	Particulars	Revised due date
Vivad se vishwas scheme	Date of completion or compliance of any action under the Scheme falling between 20 March 2020 to 30 December 2020	31 December 2020
Other Proceedings and limitation	Due date for completion of any proceeding, passing of order, issuance of notice, intimation, sanction, approval, by any authority, commission and tribunal under Income Tax, Wealth Tax, Benami Act, Black money Act, Equalization levy Etc. which are required to be passed/ issued/ made between 20 March 2020 to 31st December, 2020	31 March 2021

