

## Covid 2nd Wave Due Date Extensions

*During 1<sup>st</sup> week of May 2021*

The government has extended key compliance timelines for Income Tax and Goods and Services Tax (GST) and waived late fees to ease the compliance burden in view of second wave of Covid-19. As a number of states in India have imposed complete lockdowns over various timelines ranging from a week to two, the due dates for various compliances have been extended across the nation.

### Income Tax:

Particulars	Old Due Date	Extended Due Date
Time limit for passing of any order for assessment or reassessment under the Income Tax Act, 1961 the time limit for which is provided under section 153 or section 153B thereof	30 <sup>th</sup> April, 2021	30 <sup>th</sup> June, 2021
Time limit for passing an order consequent to direction of DRP under subsection (13) of section 144C of the Income Tax Act	30 <sup>th</sup> April, 2021	30 <sup>th</sup> June, 2021
Time limit for issuance of notice under section 148 of the Act for reopening the assessment where income has escaped assessment	30 <sup>th</sup> April, 2021	30 <sup>th</sup> June, 2021
Time limit for sending intimation of processing of Equalisation Levy under sub-section (1) of section 168 of the Finance Act 2016	30 <sup>th</sup> April, 2021	30 <sup>th</sup> June, 2021
Time limit for payment of amount payable under the Direct Tax Vivad se Vishwas Act, 2020 without an additional amount	30 <sup>th</sup> April, 2021	30 <sup>th</sup> June, 2021
Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139, for Assessment Year 2020-21	31 <sup>st</sup> March, 2021	31 <sup>st</sup> May, 2021
Payment of tax deducted under Section 194-IA, Section 194-IB and Section 194M, & Filing of challan-cum-statement for such tax deducted	30 <sup>th</sup> April, 2021	31 <sup>st</sup> May, 2021
Furnishing of statement in Form No. 61, containing particulars of declarations received in Form No.60	30 <sup>th</sup> April, 2021	31 <sup>st</sup> May, 2021
Appeal to Commissioner (Appeals) under Chapter XX of the Act	1 <sup>st</sup> April, 2021 or thereafter	Actual time limit or 31 <sup>st</sup> May, 2021, whichever is later
Objections to Dispute Resolution Panel (DRP) under Section 144C of the Act	1 <sup>st</sup> April, 2021 or thereafter	Actual time limit or 31 <sup>st</sup> May, 2021, whichever is later
Income-tax return in response to notice under Section 148 of the Act	1 <sup>st</sup> April, 2021 or thereafter	Actual time limit or 31 <sup>st</sup> May, 2021, whichever is later

**Goods and Services Tax (GST):**

CBIC has provided various relaxations as summarised below:

**1) Turnover Exceeding Rs 5 Crores in Preceding FY - Monthly GSTR 3B**

Period	Original Due Date	Date without late fees	0% Interest	9% Interest	18% Interest
March 2021	20 <sup>th</sup> April 2021	5 <sup>th</sup> May 2021	N/A	If filed till 5 <sup>th</sup> May	If filed after 5 <sup>th</sup> May
April 2021	20 <sup>th</sup> May 2021	4 <sup>th</sup> June 2021	N/A	If filed till 4 <sup>th</sup> June	If filed after 4 <sup>th</sup> June

**2) Turnover up to Rs 5 Crores in Preceding FY - Monthly GSTR 3B**

Period	Original Due Date	Date without late fees	0% Interest	9% Interest	18% Interest
March 2021	20 <sup>th</sup> April 2021	20 <sup>th</sup> May 2021	If filed till 5 <sup>th</sup> May	6 <sup>th</sup> May to 20 <sup>th</sup> May	If filed after 20 <sup>th</sup> May
April 2021	20 <sup>th</sup> May 2021	19 <sup>th</sup> June 2021	If filed till 4 <sup>th</sup> June	5 <sup>th</sup> June to 19 <sup>th</sup> June	If filed after 19 <sup>th</sup> June

**3) Turnover up to Rs 5 Crores in Preceding FY – (Quarterly-QRMP) GSTR 3B**

Period	Original Due Date	Date without late fees	0% Interest	9% Interest	18% Interest
Jan-Mar '21 (Ctgr- 1 States)	22 <sup>nd</sup> April 2021	22 <sup>nd</sup> May 2021	If filed till 7 <sup>th</sup> May	8 <sup>th</sup> May to 22 <sup>nd</sup> May	If filed after 22 <sup>nd</sup> May
Jan-Mar '21 (Ctgr- 2 States)	24 <sup>th</sup> April 2021	24 <sup>th</sup> May 2021	If filed till 9 <sup>th</sup> May	10 <sup>th</sup> May to 24 <sup>th</sup> May	If filed after 24 <sup>th</sup> May

**4) Form CMP-08- Statement of Quarterly Payment of Tax for Composition Dealers:**

Period	Original Due Date	0% Interest	9% Interest	18% Interest
Jan-Mar '21	18 <sup>th</sup> April 2021	If filed till 3 <sup>rd</sup> May	4 <sup>th</sup> May to 18 <sup>th</sup> May	If filed after 18 <sup>th</sup> May

**5) Other Forms:**

Period	Return Type	Original Due Date	Extended Due date
April 2021	GSTR- 1	11 <sup>th</sup> May 2021	26 <sup>th</sup> May 2021
April 2021	IFF	13 <sup>th</sup> May 2021	28 <sup>th</sup> May 2021
FY 20-21	GSTR- 4	30 <sup>th</sup> April, 2021	31 <sup>st</sup> May, 2021
Mar 2021	GSTR- 5	20 <sup>th</sup> April, 2021	31 <sup>st</sup> May, 2021
April 2021	GSTR- 5	20 <sup>th</sup> May, 2021	31 <sup>st</sup> May, 2021
April 2021	GSTR- 6	13 <sup>th</sup> May 2021	31 <sup>st</sup> May, 2021
April 2021	GSTR- 7	10 <sup>th</sup> May 2021	31 <sup>st</sup> May, 2021
April 2021	GSTR- 8	10 <sup>th</sup> May 2021	31 <sup>st</sup> May, 2021

**6) Other Measures:**

- As per Rule 36(4) of the CGST Rules, 2017, a person can take ITC claim in respect of invoices which are not uploaded by vendors in their Form GSTR 1 or through Invoice Furnishing Facility ('IFF') maximum up to 5% of the invoices furnished by the vendors in their Form GSTR 1/ through IFF Facility i.e. only 105% of only invoices coming in GSTR-2A. Now, this condition has been relaxed for the month of April and May. The condition of Rule 36(4) would apply cumulatively in the month of May 2021 for both April and May 2021.
  - The filing of GSTR-3B and GSTR-1/ IFF by companies using electronic verification code has been enabled for the period from the 27.04.2021 to 31.05.2021. The requirement of filing these returns through Digital Signature (DSC) is waived off.
  - The time limit for completion of various actions such as completion of any proceedings, filing of appeal/reply/application etc. by any authority or by any person, under the GST Act, which falls during the period from 15th April, 2021 to 30th May, 2021, has been extended up to 31st May, 2021.
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