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TIMEZ

Business Magazine

Table of Extended Due dates due to - COVID -19 Pandemic

Sl. No	Particulars	Actual due date	Extended due date
I	INCOME TAX		
1	Last date for the Belated/Revised Income tax return filing	31.03.2020	30.06.2020
2	Aadhar & PAN Linking	31.03.2020	30.06.2020
3	Vivad Se Vishwas scheme	31.03.2020	30.06.2020
4	Issue of notice/intimation/notification/approval order/sanction order	20.03.2020 to 29.06.2020	30.06.2020
5	Filing of an appeal/furnishing of a return/statements/reports or any other documents	20.03.2020 to 29.06.2020	30.06.2020
6	The time limit for the completion of proceedings by the tax authority	20.03.2020 to 29.06.2020	30.06.2020
7	Investment in saving instruments or investments for rollover benefit of capital gains	31.03.2020	30.06.2020
8	TCS payment for March 20	07.04.2020	Not Extended
9	TDS Payment for March 20	30.04.2020	Not Extended
II	GST/INDIRECT TAX		
1	GSTR-1	11th day of succeeding month	Not Extended
2	GSTR-3B:		
a	GSTR-3B if Turnover above 5 Cr	20th Day of succeeding month	Not Extended
b	GSTR-3B if Turnover up to 5 Cr	22nd or 24th Day of succeeding month	Not Extended
3	GSTR-06 (ISD return)	13th Day of succeeding month	Not Extended
5	GSTR-09 & 9C- FY 2018-19	31.03.2020	30.06.2020
6	E-Invoice & QR Code in E-Invoice	31.03.2020	01.10.2020
7	Sabka Vishwas Scheme	31.03.2020	30.06.2020
III	CUSTOMS		
1	24X7 Custom clearance		30.06.2020
2	Issue of notice/notification/approval order/sanction order	20.03.2020 to 29.06.2020	30.06.2020

3	Filing of an appeal/furnishing of applications/reports or any other documents	20.03.2020 to 29.06.2020	30.06.2020
IV	FOREIGN TRADE POLICY		
	SEIS		
1	Filing SEIS application for exports made during 2018 – 19	31.03.2020	31.12.2020
	MEIS		
2	Filing MEIS application from Export Order Date		15 month instead of 12 Month
	Advance Authorisation Scheme		
1	IGST & Compensation cess exemption under Advance Authorisation Scheme		31.03.2021
2	Wastage norms of Hand of procedure	31.03.2020	31.03.2021
3	Import Validity or Export Obligation-Expire B/w 01.02.2020 to 31.07.2020 under Advance Authorisation Scheme		Extended by 6 months
4	Last date for filing an application for Replenishment AA falls between 01.02.2020 to 31.07.2020		Extended by 6 months
5	Under the Import of Diamonds for Certification/Grading & re-export scheme, and the Exports against supply by Foreign buyer, in case last date for export falls between 01.02.2020 to 31.07.2020		Extended by 6 months
	DFIA Scheme		
1	All DFIA's (including transferable DFIA's), where the validity for import is expiring between 01.02.2020 to 31.07.2020		Extended by 6 months
	EPCG		
1	IGST & Compensation cess exemption under EPCG Scheme		Extended by 6 months
2	Import Validity or Export Obligation-Expire B/w 01.02.2020 to 31.07.2020 under EPCG		Extended by 6 months
3	Filing the installation certificate falls between 01.02.2020 to 31.07.2020 under EPCG		Extended by 6 months

4	If block wise EO period expires between 01.02.2020 to 31.07.2020		Extended by 6 months
	Others		
1	Validity of Status holder certificate		31.03.2021
2	Filing application to claim TED refund/Deemed export duty drawback falls on or after 01.03.2020		30.09.2020