

Amnesty benefits :

GST returns before January 2020, Profession Tax Returns for past several years and ROC past period Filing needs to be completed on or before 30th September 2020

| Event Date | Act | Applicable Form | Obligation |
|-------------------|------------------------|-------------------------------------|--|
| 07-09-2020 | Income Tax | Challan No. ITNS- 281 | Payment of TDS/TCS deducted /collected in August. |
| 10-09-2020 | Goods and Services Tax | GSTR-7 | Monthly Return by Tax Deductors for August. |
| 10-09-2020 | Goods and Services Tax | GSTR-8 | Monthly Return by e-commerce operators for August. |
| 11-09-2020 | Goods and Service Tax | GSTR-1 | Monthly return of Outward Supplies for Aug (Turnover exceeding 1.5 Cr.in previous year). |
| 12-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for May by taxpayer with turnover upto 5 cr.in 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 or Lakshadweep.Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 13-09-2020 | Goods and Services Tax | GSTR-6 | Monthly Return of Input Service Distributor for August. |
| 15-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for May by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 15-09-2020 | Providend Fund | Electronic Challan cum Return (ECR) | E-payment of PF for August 2020. |
| 15-09-2020 | ESI | ESI Challan | ESI payment for August 2020. |
| 15-09-2020 | Income Tax | Challan No.280 | Deposit of Second Instalment of Advance Tax (45%) by all assesses (other than 44AD & 44ADAD cases). |
| 20-09-2020 | Goods and Service Tax | GSTR-5 & 5A | Monthly Return by Non-resident taxable person for August. |
| 20-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for Aug by taxpayers having an aggregate turnover of more than Rs. 5 cr in previous financial year. |
| 23-09-2020 | Goods and | GSTR-3B | Summary Return cum Payment of Tax for Jun by taxpayer with turnover upto 5 cr.in Chhattisgarh, Madhya Pradesh, Gujarat, |

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| | Services Tax | | 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 or Lakshadweep. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 25-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for June by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 27-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for Jul by taxpayer with turnover upto 5 cr.in 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 or Lakshadweep. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 29-09-2020 | Goods and Services Tax | GSTR-3B | Summary Return cum Payment of Tax for July by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500. |
| 30-09-2020 | Goods and Service Tax | GSTR-3B | Summary Return cum Payment of Tax for Feb, Mar, Apr, May, Jun & Jul with interest & maximum late fee of 500. (Irrespective of Turnover) |
| 30-09-2020 | Goods and Service Tax | GSTR-9 | GST Annual Return for 18-19. Mandatory if Turnover > 2 cr. |
| 30-09-2020 | Goods and Service Tax | GSTR-9C | GST Audit Report for 18-19. Mandatory if Turnover > 5 cr. |
| 30-09-2020 | Income Tax | Form 26QB | Deposit of TDS on payment made for purchase of property in August. |
| 30-09-2020 | Income Tax | - | Investment etc for Capital Gains exemption in FY 19-20. |
| 30-09-2020 | Income Tax | Form 26QD | Deposit of TDS u/s 194M for August. |
| 30-09-2020 | Income Tax | ITR- 1 to 7 | Last date for filing Original & Revised ITR for AY 2019-20. |
| 30-09-2020 | Goods and Services Tax | GST-REG 21 | Filing of Application for Revocation of Cancellation of Registration where registration cancelled upto 12.06.2020. |