



# Rajput Jain & Associates

Chartered Accountants  
An ISO 9001:2008 Certified Firm

## ABOUT RAJPUT JAIN & ASSOCIATES

Rajput Jain & Associates is a Chartered Accountants firm, with its headquarter situated at New Delhi (the capital of India). The firm has been set up by a group of young, enthusiastic, highly skilled and motivated professionals who have taken experience from top consulting firms and are extensively experienced in their chosen fields has providing a wide array of Accounting, Auditing, Taxation, Assurance and Business advisory services to various clients and their stakeholders.

Focus at providing tailor made solutions to challenging problems of our clients, and perform with high quality and timely service.

Rajput Jain & Associates, a professional firm, offers its clients a full range of services, to serve better and to bring bucket of services under one roof, the firm has merged with its various Chartered Accountancy firms pioneer in diversified fields

Our main office is located at Delhi. Incidentally, Delhi is the Capital of India. Our other offices are in Mankapur & Moradabad (U.P.). We have associates all over India in big cities. All our offices are well equipped with latest technological support with updated reference materials. We have a large team of professionals other than our Core Team members to meet the requirements of our prospective clients including the existing ones. However, considering our commitment towards high quality services to our clients, our team keeps on growing with more and more associates having strong professional background with good exposure in the related areas of responsibility. Further to meet the growing demands of the fiercely competitive market we are constantly looking forward for team of associates comprising of highly skilled professionals to cater the needs ever increasing clientele.

## Important Dates for GST (July & August 2020)

| Event Date | Act                    | Applicable Form                     | Obligation   |
|------------|------------------------|-------------------------------------|--|
| 03/08/2020 | Goods and Services Tax | GSTR-1                              | Quarterly return for April to June for quarterly filers without late fee.                                  |
| 05/08/2020 | Goods and Services Tax | GSTR-1                              | Monthly return of Outward Supplies for June (Turnover exceeding 1.5 Cr.in previous year) without late fee. |
| 07/08/2020 | Income Tax             | Challan No. ITNS-281                | Payment of TDS/TCS deducted /collected in July.  |
| 15/08/2020 | Providend Fund         | Electronic Challan cum Return (ECR) | E-payment of PF for July 2020.   |
| 15/08/2020 | ESI                    | ESI Challan                         | ESI payment for July 2020.   |

| Event Date | Act                    | Applicable Form | Obligation   |
|------------|------------------------|-----------------|--|
| 03/07/2020 | Goods and Services Tax | GSTR-3B         | Summary Return cum Payment of Tax for March 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.  |
| 05/07/2020 | Goods and Services Tax | GSTR-3B         | Summary Return cum Payment of Tax for March by taxpayer with turnover upto 5 <a href="#">cr.in</a> 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. |
| 06/07/2020 | Goods and Service Tax  | GSTR-3B         | Summary Return cum Payment of Tax for April by taxpayer with turnover upto 5 cr. n 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.   |
| 07/07/2020 | Income Tax                | Challan No.<br>ITNS-281 | Payment of TDS/TCS deducted /collected in June.  |
| 09/07/2020 | Goods and Services Tax    | GSTR-3B                 | Summary Return cum Payment of Tax for Apr by taxpayer with turnover upto 5 <a href="#">cr.in</a> 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. |
| 10/07/2020 | Goods and Services Tax    | GSTR-1                  | Monthly return of Outward Supplies for March (Turnover exceeding 1.5 Cr.in previous year) without late fee.  |
| 15/07/2020 | Delhi Labour Welfare Fund | Form A                  | Deposit Amount = No. of employees as on 30 June X 3.   |

|            |                        |                                     |  |
|------------|------------------------|-------------------------------------|--|
| 15/07/2020 | Providend Fund         | Electronic Challan cum Return (ECR) | E-Payment of PF for June 2020.   |
| 15/07/2020 | ESI                    | ESI Challan                         | ESI payment for June 2020.   |
| 15/07/2020 | Income Tax             | Form 27EQ                           | TCS Statements for Q1 of 20-21.  |
| 15/07/2020 | Income Tax             | Online form                         | Uploading declarations received in Form. 15G/15H during quarter ending June.   |
| 15/07/2020 | Income Tax             | Form 16B                            | Issue of Certificate of TDS on purchase of property for payment made in May.   |
| 17/07/2020 | Goods and Services Tax | GSTR-1                              | Quarterly return for January to March for quarterly filers without late fee.   |
| 20/07/2020 | Goods and Services Tax | GSTR-3B                             | Summary Return cum Payment of Tax for June by taxpayers having an aggregate turnover of more than Rs. 5 cr in previous financial year. Can file till 30.9.20 with interest @ 18% pa and maximum late fee of 500. |
| 24/07/2020 | Goods and Services Tax | GSTR-1                              | Monthly return of Outward Supplies for April (Turnover exceeding 1.5 Cr.in previous year) without late fee.  |

|            |                        |                    |  |
|------------|------------------------|--------------------|--|
| 28/07/2020 | Goods and Services Tax | GSTR-1             | Monthly return of Outward Supplies for May (Turnover exceeding 1.5 Cr.in previous year) without late fee.              |
| 30/07/2020 | Income Tax             | Form 26QB          | Deposit of TDS on payment made for purchase of property in June.   |
| 30/07/2020 | Income Tax             | Form 27D           | Issue of TCS Certificate for Jun quarter.  |
| 31/07/2020 | Income Tax             | Form 24Q, 26Q, 27Q | TDS Statements for Q1 of 20-21.  |
| 31/07/2020 | Income Tax             | Form 26QAA         | Quarterly return of non-deduction of tax at source by a banks from interest on fixed deposits for quarter ending June. |
| 31/07/2020 | Income Tax             | Form 24Q, 26Q, 27Q | TDS Statements for Q4 of 19-20.  |
| 31/07/2020 | Income Tax             | Form 27EQ          | TCS Statements for Q4 of 19-20.  |
| 31/07/2020 | Income Tax             | ITR- 1 to 7        | Last date for filing Original & Revised ITR for AY 2019-20.  |
| 31/07/2020 | Income Tax             | -                  | Payment of life insurance premium, deposit of PPF etc. for saving tax of FY 19-20.                                     |

| <b>Event Date</b> | <b>Act</b>             | <b>Applicable Form</b> | <b>Obligation</b>  |
|-------------------|------------------------|------------------------|--|
| 15/08/2020        | Income Tax             | Form 16B               | Issue of TDS Certificate for tax deducted u/s. 194IA on purchase of property for payment made in June.   |
| 15/08/2020        | Income Tax             | Form 16                | Issue of Salary TDS Certificates for FY 19-20.   |
| 15/08/2020        | Income Tax             | Form 16A               | Issue of non-salary TDS Certificates for Q4 of 19-20.  |
| 15/08/2020        | Income Tax             | Form 16A               | Issue of non-salary TDS Certificates for Q1 of 20-21.  |
| 15/08/2020        | Income Tax             | Form 27D               | Issue of TCS Certificate for March quarter.  |
| 20/08/2020        | Goods and Services Tax | GSTR-3B                | Summary Return cum Payment of Tax for July by taxpayers having an aggregate turnover of more than Rs. 5 cr in previous financial year. Can file till 30.9.20 with interest @ 18% pa and maximum late fee of 500. |
| 30/08/2020        | Income Tax             | Form 26QB              | Deposit of TDS on payment made for purchase of property in July.   |
| 31/08/2020        | Goods and Services Tax | GSTR-5 & 5A            | Monthly Return by Non-resident taxable person for March, April , May, June & July.   |

| <b>Event Date</b> | <b>Act</b>             | <b>Applicable Form</b> | <b>Obligation</b>  |
|-------------------|------------------------|------------------------|--|
| 31/08/2020        | Goods and Services Tax | GSTR-6                 | Monthly Return of Input Service Distributor for March, April , May, June & July. |
| 31/08/2020        | Goods and Services Tax | GSTR-7                 | Monthly Return by Tax Deductors for March, April , May, June & July.             |
| 31/08/2020        | Goods and Services Tax | GSTR-8                 | Monthly Return by e-commerce operators for March, April , May, June & July.      |
| 31/08/2020        | Goods and Service Tax  | ITC-03                 | Reversal of ITC in special cases.  |
| 31/08/2020        | Goods and Service Tax  | ITC-04                 | Return for March quarter of Goods sent to or received from job-worker.           |
| 31/08/2020        | Goods and Service Tax  | GSTR-4                 | Return for taxpayers opting for Composition Scheme for FY 19-20.                 |



| <b>Event Date</b> | <b>Act</b>            | <b>Applicable Form</b> | <b>Obligation</b>   |
|-------------------|-----------------------|------------------------|---|
| 31/08/2020        | Goods and Service Tax | CMP-08                 | Payment of tax for Q4 of 19-20 for taxpayers opting for Composition Scheme.   |
| 31/08/2020        | Goods and Service Tax | CMP-08                 | Payment of tax for Q1 of 20-21 for taxpayers opting for Composition Scheme.   |
| 31/08/2020        | Goods and Service Tax | GST RFD-11             | Online Application for Letter of Undertaking (LUT) for Exports & Supplies to SEZ without payment of tax in 2020-21. |
| 31/08/2020        | Goods and Service Tax | GST CMP-02             | Opt for Composition Scheme for FY 20-21. Existing ones are not required to apply again.                             |

Post by Rajput Jain & Associates

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