

RJA

Rajput Jain & Associates
Chartered Accountants

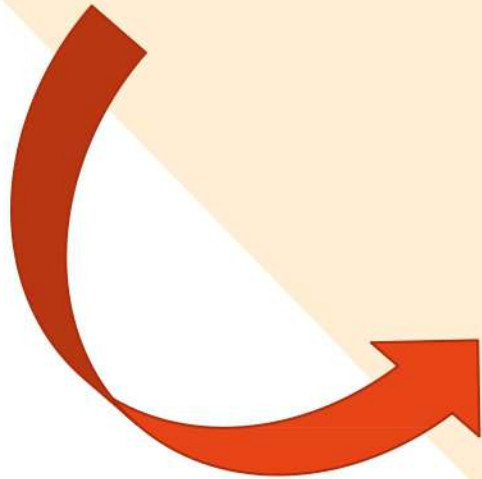
**DUE DATES CALENDER FOR THE
MONTH OF AUG 2020**

About Us

- 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 it 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.

DUE DATES ALERT

**DUE DATES CALENDER
FOR THE MONTH OF AUG
2020**



GST RETURNS DUE DATES

**INCOME TAX
DUE DATES**

August 2020 Due dates of GST returns other than GSTR3B:

GSTR 1
≤ 1.5 Cr
Turnover
Apr to Jun
2020(Quarterly)



3rd Aug 2020

GSTR 1
>1.5 Cr
Turnover
Jun 2020(
Monthly)



5th Aug 2020

GSTR 1
JUL 2020
(Monthly)



11th Aug 2020

GSTR 5A
JUN 2020



20th Aug 2020

GSTR 04
FY 2019-20



31st Aug 2020

GSTR-5,6,7,8
Monthly
Mar to Jul
2020



31st Aug 2020

August 2020 Due dates of GSTR3B:

Following return is due in august 2020 :



AUGUST 2020 DUE DATES UNDER INCOME TAX ACT:

07th Aug 2020 : Due Date of Depositing TDS & TCS levy for the month of Jul 2020

15th Aug : due date of E- payment of PF & ESI for the month of Jul 2020

**LATE FEE & INTEREST WAIVER SUBJECT TO SOME
CONDITIONS IS AS FOLLOWS ::**

GSTR-3B:

- No late fee in case of nil return for the period May 2020 to Jul 2020 if filed upto 30th Sep

➤ **Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY**

| GSTR3B Tax period | Late fees waived if return filed on or before | |
|-------------------|---|--|
| | | |
| Feb 2020 | 24th June 2020 (extended date) | |
| Mar 2020 | 24th June 2020 (extended date) | |
| Apr 2020 | 24th June 2020(extended date) | |
| May 2020 | 27th June 2020(extended date) | |
| Jun 2020 | 20th Jul 2020 | |
| Jul 2020 | 20 th Aug 2020 | |

➤ **Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY**

| GSTR3B Taxperiod | Late fees waived if return filed on or before (For Group A States)* | Late fees waived if return filed on or before (For Group B States)* |
|------------------|--|--|
| February | 30th June | 30th June |
| March | 03rd July | 05th July |
| April | 06th July | 09th July |
| May | 12th Sept | 15th Sept |
| June | 23rd Sept | 25th Sept |
| July | 27th Sept | 29th Sept |
| August | 01st Oct | 03rd Oct |

* **Group A-** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

***Group B-** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Note 1: If the registered persons fail to furnish Form GSTR-3B returns for the tax periods (except August, 2020) according to the condition mentioned in the Table 1(a) and (b) above, but furnish the returns till the 30th day of September, 2020, the total amount of late fee payable shall be completely waived if the tax payable is NIL and shall be capped at Rs 500 per return, in case of any tax liability.

Note 2: For the taxpayers having an aggregate turnover of more than Rs 5 Cr. in the preceding financial year, who fail to furnish the return in FORM GSTR-3B for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee shall be capped at Rs 500 per return and shall stand fully waived for those taxpayers where the total amount of tax payable in the said return is Nil.

Note 3: Taxpayers who are yet to file Form any month(s) from July, 2017 till Jan., 2020, can now file Form GSTR-3B from 1st July, 2020 till 30th Sept., 2020, without any late fee, for those months in which they did not have any tax liability. However, for the months they had a tax liability, their late fee would be capped at Rs 500 per return

Interest Relief to Normal Taxpayers filing FormGSTR-3B:

Interest for \leq 5Cr: Interest on GST will be **NIL** till new dates. However, GST interest **@9% p.a** will be levied for remaining days till **30-09-2020**. After 30th September, 2020, interest at the rate of **18%** will be applicable.

Interest for $>$ 5Cr: Interest on GST will be nil for first 15 days after the due date. For remaining days till 30th September, 2020 GST Interest at the rate of 9% p.a will be levied. After that 18% p.a. will be applicable.

Late Fee Relief to Normal Taxpayers filing Form GSTR-1:

| Tax period | Due Date | Waiver of late fee if return filed on or before |
|---|------------|---|
| March, 2020 | 11.04.2020 | 10.07.2020 |
| April, 2020 | 11.05.2020 | 24.07.2020 |
| May, 2020 | 11.06.2020 | 28.07.2020 |
| June, 2020 | 11.07.2020 | 05.08.2020 |
| Quarterly taxpayers January to March 2020 | 30.04.2020 | 17.07.2020 |
| Quarterly taxpayers April to June 2020 | 31.07.2020 | 03.08.2020 |

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