

TAXATION AND OTHER LAWS
(RELAXATION OF CERTAIN PROVISIONS)
ORDINANCE, 2020 NOTIFICATION DT. 24/06/2020

Seshachalam & Co.
Chartered Accountants

www.sesco.in

June 25th 2020

Due Dates For Filing Returns and TDS Extended

❑ Due dates for filing Income Tax Return u/s 139

- For AY 2019-20 – 31st July 2020
- For AY 2020-21 – 30th November 2020

❑ Due dates for filing TDS & TCS Statements for quarter ending 31st March 2020

- For Government Offices 15th July 2020
- For All other Persons 31st July 2020

❑ Due dates for issuing TDS Certificates FY 2019 – 20

- Issuing TDS Certificate for FY 2019-20 to salaried employees – 15th August 2020

Due Dates For Making Investments and Audit Report, Extended

❑ Section 54 to 54GB - AY 2020-21

- For making investment, deposit, payment, acquisition, purchase, construction etc.,
- 30th September 2020

❑ Chapter VI-A Part B (i.e. Section 80C to 80GGC) AY 2020-21

- Provided payment / investment is made by 31st July 2020

❑ Due Date For Furnishing Audit Reports Under Income Tax Act, AY 2020-21

- 31st October, 2020

❑ Aadhaar-PAN linking date extended to 31st March, 2021.



THANK YOU