

## Extension of Due Dates & Time Limits

### Snapshot

#### Direct Taxes

In view of the Second wave of COVID-19 which is currently plaguing the Country, CBDT vide Notification dated April 27, 2021 & circular dated April 30, 2021 has allowed further extension to due dates for various direct tax compliances.

#### Indirect Taxes

In view of the disruptions of business across the country due to the second wave of the COVID-19 pandemic, the CBIC has issued a series of notifications granting various relaxations in terms of waiver of late fees and interest for filing delayed returns, etc.

### Direct Tax Compliances

#### Compliances by Taxpayer

##### *Circular No. 8 of 2021 & Notification 39 of 2021*

Nature of Compliance	Existing Due Date	Revised Due Date
Belated Original Return and Revised Return of Income for AY 2020-21	31-03-2021	31-05-2021
Depositing TDS u/s 194-IA, 194-IB & 194M and filing of relevant Challan-cum-Statement	30 days from the end of month in which tax was deducted	31-05-2021 <sup>1</sup>
Appeal before CIT(A) wherein the last date of filing falls on or after 01-04-2021	30 days from Asst. Order	31-05-2021

<sup>1</sup> Normal time limit under the Act or May 31, 2021 whichever is later.

### Direct Tax Compliances

Nature of Compliance	Existing Due Date	Revised Due Date
Objections to draft order of DRP wherein the last date of filing falls on or after 01-04-2021	30 days from draft order	31-05-2021 <sup>1</sup>
Income tax return against notice u/s 148 for which the last date of filing falls on or after 01-04-2021	Time provided in the notice	31-05-2021 <sup>1</sup>
Filing of Form no. 61 containing particulars of declarations received in Form 60	30-04-2021	31-05-2021
Making Payment under VsV without any additional amount	30-04-2021	30-06-2021

<sup>1</sup> Normal time limit under the Act or May 31, 2021 whichever is later.

### Time Limits for Tax Authorities

#### Notification no. 38 of 2021

Nature of Compliance	Existing Due Date	Revised Due Date
Assessment u/s 143(3) for AY 2018-19 (Non TP Cases)	30-04-2021	30-06-2021
Assessment u/s 143(3) for AY 2017-18 (TP Cases)	30-04-2021	30-06-2021
Completion of other proceedings for which time limit is provided u/s 153 or section 153B	30-04-2021	30-06-2021
Passing of a final assessment order consequent to direction of DRP	30-04-2021	30-06-2021
Issuance of notice u/s 148 of the Act for reopening the assessment	30-04-2021	30-06-2021
Sending intimation of processing of Equalization Levy for FY 2018-19	30-04-2021	30-06-2021

### Indirect Tax Compliances

#### Waiver of Late fees and Interest for late filing of GSTR 3B and CMP08

##### Notification No. 08,09/2021 Central Tax

Category of Taxpayer	Month	Current Due Date	Extended Due Date without late fees	Interest Applicable
Turnover more than 5 crore in PFY. (monthly taxpayer and monthly GSTR 3B filers)	March 2021	20-04-2021	05-05-2021	<ul style="list-style-type: none"> <li>9% till 05-05- 2021</li> <li>18% thereafter</li> </ul>
	April 2021	20-05-2021	04-06-2021	<ul style="list-style-type: none"> <li>9% till 04-06-2021</li> <li>18% thereafter</li> </ul>
Turnover up to 5 crores in PFY. (monthly taxpayer and monthly GSTR 3B filers)	March 2021	20-04-2021	20-05-2021	<ul style="list-style-type: none"> <li>Nil till 05-05-2021</li> <li>9% thereafter till 20-05-21</li> <li>18% thereafter</li> </ul>
	April 2021	20-05-2021	19-06-2021	<ul style="list-style-type: none"> <li>Nil till 04-06-2021</li> <li>9% thereafter till 19 -06-2021</li> <li>18% thereafter</li> </ul>
Turnover up to 5 crore in PFY. (monthly taxpayer and quarterly GSTR 3B files under QRMP)	January to March 2021 <sup>1</sup>	22-04-2021	22-05-2021	<ul style="list-style-type: none"> <li>Nil till 07-05-2021</li> <li>9% thereafter till 22-06-2021</li> <li>18% thereafter</li> </ul>
	January to March 2021 <sup>2</sup>	24-04-2021	24-05-2021	<ul style="list-style-type: none"> <li>Nil till 09-05-2021</li> <li>9% thereafter till 24-05-2021</li> <li>18% thereafter</li> </ul>
Composite Taxpayers (FORM CMP-08)	January to March 2021	18-04-2021	18-04-2021	<ul style="list-style-type: none"> <li>Nil till 03-05-2021</li> <li>9% thereafter till 18 -05-2021</li> <li>18% thereafter</li> </ul>

##### <sup>1</sup> Category - A States:

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

##### <sup>2</sup> Category - B States:

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

### Indirect Tax Compliances

#### Extension of Due Dates for other GST returns & Forms

##### Notification No. 10,11,12,13/2021 Central Tax

Form/Return	Particulars	Months/Period	Current Due Date	Extended Due Date
GSTR 4	Annual Return for Composition taxpayer	FY 2020-21	30-04-2021	31-05-2021
FORM ITC-04	Details of goods/capital goods sent to job worker and received back	January to March 2021	FORM ITC-04	31-05-2021
GSTR 1	Details of outward supplies of goods or services	April 2021	11-05-2021	26-05-2021
Invoice Furnishing Facility (IFF)	Monthly outward supply furnished for QRMP	April 2021	01-05-2021 to 13-05-2021	01-05-2021 to 28-05-2021

#### Relaxation provided in condition to claim ITC under rule 36(4)

##### Notification No. 13/2021 Central Tax

As per Rule 36(4) of the CGST Rules, 2017, a registered person shall be entitled to claim ITC (Input tax credit) to the extent of 105% of the eligible ITC reflected in GSTR 2A/2B. This condition shall not apply for the GSTR 3B filed for the month of April 2021. However, the GSTR-3B for the month of May 2021 shall have to be furnished with a cumulative adjustment of ITC for the months of April and May 2021.

In other words, the cumulative ITC appearing in the GSTR 2A / 2B for the months of April and May 2021 shall have to be compared with the cumulative ITC availed in the books for both the months and any excess credit availed during the month of April 2021 shall have to be reversed in GSTR 3B for May 2021.

#### Extension in time limit of certain litigations, notices, appeals, refunds etc.

##### Notification No. 14/2021 Central Tax

Due Date in respect of the compliance or completion of any action by any authority or any person, which falls during the period from 15-04-2021 to 30-05-2021 has been extended to 31-05-2021, except the following:

### Indirect Tax Compliances

- Time of supply
- Registration procedures
- Time limit for issuing tax invoices
- Returns (since it is extended under other notifications)
- Arrest
- Penalty
- Detention / Seizure
- E-Way Bill

Further, where, the time limit for completion of any action by any authority or by any person, for verification of registration application falls between

01-05-2021 and 31-05-2021 and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended up to 15-06-2021.

In cases where a notice has been issued for rejection of refund claim, in full or in part, and where the time limit for issuance of order falls during the period from 15-04-2021 to 30-05-2021, in such cases, the time limit for issuance of the said order shall be extended to fifteen days after the receipt of the reply to the notice from the registered person or the 31-05-2021, whichever is later.

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*For further analysis and discussion, you may please reach out to us.*

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