



# DTSB & ASSOCIATES

Chartered Accountants

## Statutory Compliance Calendar for June 2020

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
1	07-June-2020	NA	TCS/TDS Liability Deposit	May-2020	Due date of depositing TCS liabilities for the previous month	Date of payment not extended but Government has reduced Interest on late payment of TDS from 12% / 18% to 9%, if payment made between 20th March to 30th June 20.
2	07-June-2020	NA	Equalisation Levy Deposit	May-2020	Equalisation Levy is a direct tax, which is withheld at the time of payment by the service recipient where the annual payment made to one service provider (Non-Residents only) exceeds Rs. 1,00,000 in one financial year for the specified and notified services.	<a href="#">Click here</a>
3	10-June-2020	30-Jun-20	GSTR-7	May-2020	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.	<a href="#">As per Notification number- 35/2020 – Central Tax dt. 03.04.20</a>
4	10-June-2020	30-Jun-2020	GSTR-8	May-2020	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.	<a href="#">As per Notification number- 35/2020 – Central Tax dt. 3.04.20</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

[f](#) [t](#) [in](#) [@](#) [v](#) /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
5	11-June-2020	30-Jun-2020	GSTR-1	May-2020	GST Filing of returns by the registered person with an aggregate turnover of more than 1.50 crores.	<a href="#">As per Notification number-33/2020 – Central Tax dt. 03.04.20</a>
6	13-June-2020	30-Jun-2020	GSTR -6	May-2020	Due Date for filing return by Input Service Distributors.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
7	15-June-2020	NA	Provident Fund	May-2020	Due Date for payment of Provident fund contribution for the previous month.	
8	15-June-2020	NA	ESI	May-2020	Due Date for payment of Provident fund and ESI contribution for the previous month.	
9	15-June-2020	NA	Advance Tax	Quarter 1	Due date for First Instalment of advance tax for the AY 2020-21	<a href="#">For Notification click here</a>
10	20-June-2020	30-Jun-2020	GSTR -5	May-2020	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
11	20-June-2020	30-Jun-2020	GSTR -5A	May-2020	GSTR-5A to be filed by OIDAR Service Providers for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

[f](#) [t](#) [in](#) [@](#) [v](#) /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
12	20-June-2020	27-June-2020	GSTR - 3B	May-2020	Due Date for filing GSTR - 3B which aggregate turnover More than 5 Crores in the previous year	<a href="#">As per Notification number- 36/2020 – Central Tax dt. 03.04.20.</a>
13	22-June-2020	12 July 2020	GSTR - 3B	May-2020	Due Date for filling GSTR - 3B which aggregate turnover Less than 5 Crores in the previous year which states is Chhattisgarh, Madhya Pradesh, Maharashtra, Gujarat, Daman and Diu, Dadra & Nagar Haveli, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh	<a href="#">As per Notification number- 36/2020 – Central Tax dt. 03.04.20</a>
14	24-June-2020	14-July-2020	GSTR - 3B	April-2020	Due Date for filling GSTR - 3B which aggregate turnover less than 5 Crores in the previous year which states is Jammu and Kashmir, Ladakh, Arunachal Pradesh, Punjab, Himachal Pradesh, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha.	<a href="#">As per Notification number- 36/2020 – Central Tax dt. 03.04.20</a>
15	30-June-2020	NA	Form DPT-3(Annual Return)	FY 2019-20	Return of deposits (Filed within 90 days from 31st March, 2020)	

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

 /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
16	31-March-2020	30-June-2020	Investment for 80C, 80D etc	FY 2019-20	The date for making various investment/payment for claiming deduction under Section 80C (LIC, PPF, NSC etc.), 80D (Mediclaime), 80G (Donations), etc. has been extended to 30 June 2020.	<a href="#">For notification click here</a>
17	31-March-2020	30-Jun-2020	linking of Aadhaar number with PAN	NA	Due date for linking of Aadhaar number with PAN	<a href="#">For notification Click Here</a>
18	22-May-2020	29-June-2020	GSTR-3B	Feb-2020	Due Date for filling GSTR - 3B which aggregate turnover More than 1.5 Crores but upto 5 crore in the previous month	
19	22-March-2020	30-June-2020	GSTR-3B	Feb-2020	Due Date for filling GSTR - 3B which aggregate turnover upto 1.5 Crores in the previous month	
20	20-March-2020	30-June-2020	GSTR-5	Feb-2020	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
21	20-March-2020	30-June-2020	GSTR-5A	Feb-2020	GSTR-5A to be filed by OIDAR Service Providers for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
22	30-April-2020	30-June-2020	GSTR-1	Jan-Mar 2020	GST Filing of returns by registered person with aggregate turnover upto 1.50 crores	<a href="#">As per Notification number-33/2020 – Central Tax dt.03.04.20</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

[f](#) [t](#) [in](#) [@](#) [v](#) /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
23	10-April-2020	30-June-2020	GSTR-7	March-2020	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
24	10-April-2020	30-June-2020	GSTR-8	March-2020	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
25	11-April-2020	30-June-2020	GSTR-1	March-2020	GST Filing of returns by registered person with aggregate turnover more than 1.50 crores.	<a href="#">As per Notification number-33/2020 – Central Tax dt 03.04.20</a>
26	13-April-2020	30-June-2020	GSTR-6	March-2020	Due Date for filing return by Input Service Distributors.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
27	20-April-2020	30-June-2020	GSTR-5	March-2020	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
28	20-April-2020	20-June-2020	GSTR-5A	March-2020	GSTR-5A to be filed by OIDAR Service Providers for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

 /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
29	20-April-2020	05-05-2020 for interest / 24-06-2020 for late fees	GSTR-3B	March-2020	Due Date for filing GSTR - 3B which aggregate turnover More than 5 Crores in the previous year	
30	22-April-2020	29-June-2020	GSTR-3B	March-2020	Due Date for filing GSTR - 3B which aggregate turnover More than 1.5 Crores but upto 5 crore in the previous year	
31	Prior to commencement of FY	30-June 2020	Form GST CMP-02	FY 2020-21	Date for opting for composition scheme by GST registered normal taxpayers	<a href="#">As per Notification number-30/2020 – Central Tax dt. 03.04.20</a>
32	10-May-2020	30-June-2020	GSTR-7	April-2020	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
33	10-May-2020	30-June-2020	GSTR-8	April-2020	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
34	11-May-2020	30-June-2020	GSTR-1	April-2020	GST Filing of returns by registered person with aggregate turnover more than 1.50 crores.	<a href="#">As per Notification number-33/2020 – Central Tax dt. 03.04.20</a>
35	13-May-2020	30-June-2020	GSTR-6	April-2020	Due Date for filing return by Input Service Distributors.	<a href="#">As per Notification number-35/2020 – Central Tax</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

[f](#) [t](#) [in](#) [@](#) [v](#) /dtsbassociates



# DTSB & ASSOCIATES

Chartered Accountants

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail	Important Notes
36	20-May-2020	30-June-2020	GSTR-5	April-2020	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
37	20-May-2020	30-June-2020	GSTR-5A	April-2020	GSTR-5A to be filed by OIDAR Service Providers for the previous month.	<a href="#">As per Notification number-35/2020 – Central Tax dt. 03.04.20</a>
38	20-May-2020	04-06-2020 for interest / 24-06-2020 for late fees	GSTR - 3B	April-2020	Due Date for filling GSTR - 3B which aggregate turnover More than 5 Crores in the previous Month	
39	22-May-2020	30-June-2020	GSTR - 3B	April-2020	Due Date for filling GSTR - 3B which aggregate turnover More than 1.5 Crores but upto 5 crore in the previous month	
40	31-May-2020	30-June-2020	TDS Return	Quarter 4	Due date for submission of quarterly statement of TDS deposited for Jan - Mar 20	<a href="#">For Notification Click Here</a>
41	31-May-2020	30-June-2020	Form No 61A(SFT)	FY 2019-20	Due date for furnishing of statement of financial transaction (in FORM NO-61A) as required to be furnished under sub-section(1) of section 285BA of Income Tax Act,1961.	<a href="#">For Notification Click Here</a>
42	31-May-2020	30-June-2020	Belated ITR/ Revised ITR	AY 2019-20	Last Date for filling belated/ Revised Income Tax return for the A.Y 2019-20	<a href="#">For Notification click here</a>

Head Office: Bangalore

Branches: Kolkata || Delhi || Lucknow

Network Places: Forbesganj || Ahmedabad || Bhilwara || Jaipur || Jamshedpur

Web: [www.dtsb.in](http://www.dtsb.in) || Mail: [info@dtsb.in](mailto:info@dtsb.in)

[f](#) [t](#) [in](#) [@](#) [v](#) /dtsbassociates