

**“What’s
New?”**



August 5, 2020

“Due dates for filing of income tax return for the FY 2018-19 further extended”

In view of the COVID-19 outbreak, the Government has further extended the due date for filing of income-tax returns.

Source: CBDT Notification No. 56/2020 dated July 29, 2020

Revised due dates

Revised due dates for filing of various returns under the Income-tax Act, 1961 ("the Act"):

Type of Return/Report/Statement	Year	Class of taxpayer	Existing due date	Revised due date
Income-tax return	FY 2018-19	All taxpayers	July 31, 2020	September 30, 2020
	FY 2019-20	Individual/ HUF taxpayers	July 31, 2020	November 30, 2020
		Taxpayer whose accounts are required to be audited under the Act or under any other law	October 31, 2020	November 30, 2020
		Partner of a firm whose accounts are required to be audited	October 31, 2020	November 30, 2020
		Company	October 31, 2020	November 30, 2020
		Taxpayer who is required to furnish transfer pricing report	November 30, 2020	November 30, 2020
Tax Audit Report	FY 2019-20	Taxpayer who is required to furnish tax audit report	September 30, 2020	October 31, 2020
Other Audit Reports		Taxpayer who is required to furnish audit report under the Act other than tax audit report	Relevant date as per the Act	October 31, 2020
TDS/ TCS Statement	FY 2020-21	Tax payer who is required to furnish TDS/ TCS Statement for Quarter-1	July 31, 2020	March 31, 2021
		Tax payer who required to furnish TDS/ TCS Statement for Quarter-2	October 31, 2020	March 31, 2021

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