

At a Glance

(Brief Updates from the world of Tax and Finance)

For Private Circulation Only

January 2020

Message

Wishing a fabulous and phenomenal start to the new year 2020 to all our readers. May this year bring success to all of you.

The challenges of the economic downturn continued in the month of December. However, the Government realising the need of the hour is planning hard to push the economic growth and achieve the target of \$5 Trillion Economy by 2024. Finance Minister Mrs. Nirmala Sitharaman met with various industry leaders and so are meetings planned between the Prime Minister and other industry leaders. This will be a right step in the direction before the budget, where we can expect agenda for growth of the industry.

On the income tax front, the Government notified RuPay, BHIM/UPI as the mandatory modes of electronic payments for all businesses having turnover of Rs. 50 Crore or more. Due date for the same has been kept as January 31, 2020. Any default after the due date shall attract a penalty of Rs. 5000 per day. The proceedings for faceless assessment have also commenced with notices issued for the same. Given that the time barring assessments were closing on December 31, 2020, the Government extended the due date to submit responses to the notices to January 10, 2020. The Tax department also enabled the mechanism for payment of TDS on payments of professional fees or contracts exceeding Rs. 50 Lakhs in this month under Section 194M. Since the same was effective from Sept, 2019, the due date for deposit for the said months was extended to end of December.

Advance tax collections were not finalised as the due date for deposit of advance tax for third quarter was extended for the

north eastern states in light of the unrest. However, they are expected to be subdued due to the lowering of the corporate tax rates. Collections may pick up in the last quarter as demands of assessments will be realised.

In GST, the GST Council further reduced the claim of input tax credit to 10% in excess of the eligible amount reflecting in GSTR-2A. It also extended the due date for filing of annual return for financial year 2017-18 to January 31, 2020. Rules were modified to disallow input tax credit by any person not running a business or from a vendor not running a business. Provisions in respect of e-invoicing were notified to be made mandatory from April 1, 2020 for all businesses having turnover of Rs. 100 Crores or more.

GST collections continued the uptick in December as well reaching Rupees 1,03,184 crore. This showed a buoyant growth of 9% over December 2018 but is still short of the budget targets.

In January, the Government will be busy giving the final shape to the Union Budget, to be presented on February 1, 2020. With the slowdown of growth, reducing revenue opportunities, and increasing public benefits, managing the fiscal benefits may be a challenging affair for the Government. With the agenda of \$5 Trillion economy by 2024 picking up steam, the focus will definitely would be on growth in this budget.

Well begun is half the job done. So, here wishing a brilliant start to the year ahead to all of you once again.

With Warm Regards

Ankit Jain

Income Tax

Extension for Payment of Tax under Income Declaration Scheme, 2016.

Government of India launched a scheme in the year 2016 known as Income Declaration Scheme, 2016 (IDS) wherein an opportunity was provided to declare the undisclosed income and pay Tax (including Surcharge and Penalty) @ 45% of such undisclosed income and come clean. Payment was to be made in three installments i.e. First 25% by 30th November 2016, Second 25% by 31st March 2017 and balance 50% by 30th September, 2017.

Now, vide this circular, government has provided that those who have not made the payment of such installments in due date may make payment by 31st January, 2020 with interest @ 1% p.m.

[Notification No. 103 of 2019 Dated December 13, 2019]

CBDT extended the applicability of Circular No. 7 of 2018, dated 20.12.2018 to AY 2017-18.

Under the provisions of section 11 and 12 of IT Act, charitable trust or institutions are exempted from payment of income tax if 85% of total receipts are applied towards charitable activities, however, if 85% amount could not be spent on charitable activities, then the same could be accumulated under section 11(2) and explanation to section 11(1) and same is to be intimated to Income Tax department in Form no. 10 and 9A respectively and such amount is to be invested modes specified u/s 11(5) i.e. F.D.R. with scheduled bank, Government Securities etc.

CBDT, w.e.f. AY 2016-17 introduced e-filing of such forms, however, being first year of e-filing, in many cases such forms could not be filed online, therefore, vide circular no. 7 dated 20th December 2018 CBDT authorised Commissioner of Income Tax to admit the belated Form no. 9A and Form no. 10 after satisfying

themselves that assessee was prevented by sufficient cause and amount has been invested in terms of section 11(5).

Now, CBDT has extended the applicability of circular dated 20.12.2018 for AY 2017-18 also.

[Circular No. 30/2019 Dated December 17, 2019]

Due date for filing of response to notices u/s 142(1) of the Act under E-Assessment Scheme, 2019 extended.

CBDT has introduced E-Assessment Scheme, 2019 which is applicable in respect of returns filed after 01/04/2018. Accordingly, various e-assessment centres has been created by Income Tax Department under the scheme and notices u/s 143(2) / 142(1) of the Act has been issued by such centres for opening and conducting of assessment proceedings wherein date of hearing was prescribed for the month of October to December 2019 mainly, however, 31/12/2019 being time barring date for scrutiny assessment u/s 143(3) / 153A / 153C / 147 etc. of earlier assessment years, hence, tax professionals were engaged in completion of assessment proceedings of earlier assessment years.

Now, CBDT vide order dated 24.12.2019 in order to provide relief to tax payers and tax professionals extended the time limit for filing of responses to notices issued under Section 142(1) of the Income Tax Act, 1961 upto 24.12.2019 under the e-assessment scheme 2019 by National E-assessment centre up to 10th January 10 2020 or time given in such notices, whichever is later.

[Order No. F.No. Pr.CCIT(NeAC)/2019-20/61 Dated December 24, 2019]

Acceptance of payment through electronic modes in respect of business having turnover of more than Rs. 50 Crore.

Finance Act, 2019 inserted Section 269SU making it mandatory for all persons carrying on business and having turnover exceeding Rs 50 Crore in the immediately preceding previous year to provide facility for acceptance of electronic modes as may be prescribed.

Now, by insertion of rule 119AA, CBDT has notified RuPay Debit Card, BHIM UPI and UPI / BHIM UPI QR Code as specified electronic modes for acceptance of payment in addition to existing electronic modes i.e. RTGS / NEFT etc.

As per provisions of section 271DB, penalty for not providing such facility is Rs.5,000 per day. As government has prescribed the above modes vide notification dated 30/12/2019 only, hence, in order to provide sufficient time for installing the required infrastructure for accepting the payment through specified electronic modes time has been allowed till 31/01/2020 and penalty of Rs. 5,000/- per day is leviable w.e.f. 01/02/2020.

[Circular No. 32/2019 Dated December 30, 2019 and Notification No. 105 of 2019 Dated December 30, 2019]

Direct Tax – Judgements

SC: Allows revised return filed beyond Sec. 139(5) timeline, pursuant to NCLT approved amalgamation scheme

The Apex Court observed that the amalgamation scheme approved by the NCLT entitles the company to file revised return of income after the prescribed time limit. The Court

held that the scheme attained statutory force not only inter-se the transferor and the transferee but also in rem since there was no objection raised by the Department. The court further observed that pursuant to the scheme of amalgamation, the transferor/amalgamating companies ceases to exist and that the assessment of Transferee Company must take into account the income of both the transferor and the transferee. The court rejected the reliance placed by the Department on section 139(5) to contest that the return is time barred holding that the said provision is applicable only if there is any error or omission but not if the delay occurred on account of delay in sanction of the scheme. The Court further rejected the reliance placed by the Department on section 119(2) (b) holding that the said provision would not be applicable where an assessee has restructured its business. It further held that the rules of procedure have been considered to be handmaiden of justice. The court further observed that the purpose of assessment proceedings is to assessee the tax liability correctly in accordance with the law. It was observed in this regard that as per section 170 of the Act, successor is to be assessed in respect of income of the PY post the date of succession. The court held that department is required to assessee the income of the amalgamated entity after taking into account the revised returns filed after amalgamation.

[Dalmia Power Limited & ANR. vs ACIT (Civil Appeal No(s). 9496-99/2017) Supreme Court]

HC: Delhi High Court allows re-opening invoking extended timeline u/s. 150 based on ITAT's earlier year's findings

The Hon'ble Court observed that the legislature has designedly not placed any time limit under Section 150, and reading a period of limitation into it, would be incorrect approach. In the present case, the date relevant for deciding the question of limitation in terms of Section 150(2), and the observations in the case of Praveen Kumari (P&H High Court) would be the date of the order of the CIT (A), which was passed on 05.10.2011 and was the subject matter of appeal. Thus, the limitation of six years under Section 149, must be alive on the date of passing of the order of CIT (A). In the present case since, as on 05.10.2011, the time limit for reopening of assessment for A.Y. 2009-10 had not lapsed, the order of the ITAT was well within the limitation.

[INTEC Corporation vs. ACIT in W.P.(C) 11452/2017 Delhi High Court]

ITAT Delhi held that the claim of interest on capital and remuneration to partners is allowed from the assessed income

Delhi ITAT held that the partnership deed dated 01.05.2008 at clause 8 contains provision for interest on capital @ 12% per annum and clause 17 provides for remuneration to whole time working partners and method of computation of remuneration is also provided. Further, supplementary deed dated 01.04.2010, provided the manner of paying remuneration to whole time working partners have been revised. In Assessment Years 2009-10 to 2011-12, the assessee has been claiming interest on capital and remuneration to partners, which are verifiable from the computation of income placed in the paper book. Hon'ble ITAT relying on decision of Vijay Constructions by Allahabad High Court, allowed the deduction of remuneration to the partners and interest on capital.

[Mayasheel Construction v. Dy. CIT in ITA No. 3695/DEL/2016 – ITAT Delhi]

International Taxation & Transfer Pricing

ITAT Mumbai accepts assessee's Berry Ratio as PLI for benchmarking freight-services, rejects TPO's OP/TC

ITAT accepts assessee's adoption of Berry Ratio (OP/VAE) over TPO/DRP's OP/TC as PLI for benchmarking international transactions in freight services segment for AY 2010-11. ITAT notes that TPO/DRP inter alia rejected assessee's adoption of Berry Ratio as PLI on the basis that the freight element booked in the books by the assessee had a component of profit (or value added) in it and therefore, assessee, by claiming the same as pass through cost, had wrongly reduced the same from its turnover and costs while computing its margins. Stressing that the net margin realized by the assessee is to be determined only with reference to the cost incurred directly by the assessee itself and its profit margin cannot be imputed on the basis of the cost incurred by the third party or unrelated parties. ITAT explains that "considering of the freight cost of the airlines/ship liners in the total cost base of the assessee had resulted to a distorted picture of the 'net margin' realized by the assessee from its international transactions". ITAT further clarified that "transportation cost could have been included as a base only if the assessee had undertaken the transportation activity itself or would have undertaken the risks associated with the transportation function". ITAT observed that costs pertaining to the services obtained by assessee from the third parties viz. shippers/airliners, clearing and forwarding agents, transport service provider etc. neither involved any service element by assessee nor assessee had carried any risk or employed any of its assets with respect to the same. ITAT concluded that "inclusion of the freight cost in the total cost base of the assessee by the TPO was not permissible" and directs AO/TPO to accept assessee's OP/VAE as PLI.

[DHL Logistics Private Limited v DCIT (ITA No. 1030/Mum/2015) dated 20.12.2019 – ITAT Mumbai]

Corporate Laws

Government launches independent directors' databank

The Ministry of Corporate Affairs has launched the independent director's databank requiring all existing independent directors are required to register themselves in this databank within three months started from 01.12.2019.

Companies also may register themselves with the databank to search, select and connect with individuals who possess the right skills and attitude for being considered for appointment as Independent Directors, as the MCA expects the databank to become a comprehensive repository of both existing independent directors as well as individuals eligible and willing to be appointed as Independent Directors.

[As per news updates on MCA Portal and Indian Institute for Corporate Affairs (IICA) dated 2nd December, 2019]

Availability of National Electronic Funds Transfer (NEFT) System on 24x7 basis

Reserve Bank of India has announced the extension of NEFT facility for 24/7 365 days a year with effect from 16th December 2019. This will enable people to transfer money more than Rs. 2 lakhs at any time. Currently, people can

use IMPS and UPI to transfer money. However, both these options have daily limit of Rs. 2 lakhs.

[RBI issued notification (dated 06.12.2019) under section 10(2) read with Section 18 of the Payment and Settlement Systems Act, 2007]

Cabinet approves promulgation of the Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019

Under the amendments, the liability of a corporate debtor for an offence committed prior to the commencement of the corporate insolvency resolution process shall cease, and the corporate debtor shall not be prosecuted for such an offence from the date the resolution plan has been approved by the adjudicating authority, if the resolution plan results in the change in the management or control of the corporate debtor to a person who was not:

- a) A promoter or in the management or control of the corporate debtor or a related party of such a person; or
- b) A person with regard to whom the relevant investigating authority has, on the basis of material in its possession, reason to believe that he had abetted or conspired for the commission of the offence, and has submitted or filed a report or a complaint to the relevant statutory authority or Court.

Subjected to the corporate debtor shall provide all his assistance and co-operation to any authority investigating an offence committed prior to the commencement of the corporate insolvency resolution process.

[The Insolvency and Bankruptcy Code (Amendment) Ordinance, 2019 dated 28th December, 2019]

MCA extended due date for filing e-form CRA-4 (Cost Audit Report) & relaxation of additional fees

The Ministry of Corporate Affairs has received representations regarding further extension of the last date of filing of CRA-4 (Cost Audit Report) & relaxation of additional fees for FY 2018-19 under the Companies Act, 2013 till 29.02.2020.

[General Circular No. 17/2019 dated 30th December, 2019]

MCA further extended due date for filing e-form BEN-2 up to 31st March, 2020 without payment of additional fee.

The Ministry of Corporate Affairs vide its General Circular No. 01/2020 dated 01st January, 2020 has further extended the last date of filing of Form BEN-2 up to 31.03.2020 under the Companies Act, 2013 and provides relaxation from additional fees.

Consequent to the extension in the date of filing of e-Form BEN-2, the date of filing of Form BEN-1 will be extended accordingly.

[General Circular No. 01/2020 dated 01st January, 2020]

Goods & Services Tax

Changes approved in 38th GST council Meeting held on December 18, 2019

In order to improve the compliances and address the difficulties faced by the taxpayers, the GST Council has

approved the following changes in its meeting held on 18th December, 2019

- i. Extension of Due Date for furnishing GSTR-9 / 9C for FY 2017-18:

The due date for furnishing GST Annual return in Form GSTR-9 and reconciliation statement in Form GSTR-9C for FY 2017-18 has been extended to 31st January, 2020.

[Removal of Difficulty Order No. 10/2019 dated 26th December, 2019]

- ii. Restriction to avail ITC upto 10% limit:

Notification No. 49/2019-Central Tax was issued on 9th October, 2019 to impose the restriction with respect to the availment of ITC. The ITC claim of any taxpayer in respect of invoices and debit notes, which have not been uploaded by the vendors, was restricted to 20% of the eligible amount reflecting in GSTR-2A. Now such limit has been reduced from 20% to 10%.

[Notification No. 75/2019 – Central Tax dated 26th December, 2019]

- iii. Blocking of E-Way Bill:

E-Way shall be blocked for those taxpayers, who have not filed their GSTR-1 for two tax periods. Earlier, the blocking of e-way bill was made applicable in case of non-filing of GSTR-3B of two tax periods.

[Notification No. 75/2019 – Central Tax dated 26th December, 2019]

- iv. Non-utilisation of wrongly availed ITC:

Rule 86A has been inserted in the CGST Rules to empower the Commissioner or a person authorized by him to not allow the taxpayer to use the ITC credited in Electronic Credit Ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount, where the ITC has been availed:

- on the strength of tax invoices / debit notes issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- in violation of the conditions of section 16(2) of CGST Act i.e. without receipt of goods / services, or non-payment of the tax charged to the Government, or taxpayer not in possession of a tax invoice / debit note / any other document prescribed under rule 36.

[Notification No. 75/2019 – Central Tax dated 26th December, 2019]

- v. Waiver of late fee in respect of GSTR-1:

To improve the filing of Form GSTR-1, the Council has approved the waiver of late fee in respect of all pending GSTR-1 from July 2017 to November 2019, if the same are filed by 10th January, 2020.

[Notification No. 74/2019 – Central Tax dated 26th December, 2019]

- vi. Constitution of Grievance Redressal Committees (GRC):

To address the grievances of specific/ general nature of taxpayers, a GRC will be constituted at Zonal/State level with both CGST and SGST officers and including representatives of trade and industry and other GST stakeholders.

[Press Release dated 18th December, 2019]

- vii. Major changes in respect of GST Rates, effective from 1st Jan, 2020:

- Exemption shall be provided on the upfront amount payable for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government. Presently, the exemption is available to an entity having 50% or more ownership of Central or State Government.
- Single rate of GST @ 28% shall be levied on both State run and State authorized lottery.
- GST Rate shall be increased from existing 12% to 18% on all Woven and Non-Woven Bags and sacks of polyethylene or polypropylene strips (HS code 3923/6305) including Flexible Intermediate Bulk Containers (FIBC).

[Notification No. 27/2019 & 28/2019 – Central Tax (Rate) dated 31st December, 2019 and Press Release dated 18th December, 2019]

Clarification on RCM with respect to Rent-a-cab service

CBIC has clarified that the GST on the services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration, has to be paid under reverse charge, where the supplier has not issued an invoice charging 12% GST. It implies that the reverse charge shall be applicable on such services even where the supplier is unregistered under GST. The notification has been made retrospectively applicable from 1st Oct, 2019.

[N/N 29/2019- Central Tax (Rate), dated 31st Dec, 2019 and Circular no. F. No. 354/189/2019-TRU]

Applicability of E- Invoicing

CBIC has notified that the provisions of e-invoicing shall be applicable from 1st April, 2020. The preparation and issuance of e-invoices shall be mandatory for all the registered persons whose aggregate turnover exceeds Rs. 100 Cr in a financial year. Quick Response (QR) code shall be mandatory for the B2C invoices issued by a registered person, whose aggregate turnover in a financial year exceeds Rs. 500 Cr. Ten websites have been notified by the CBIC for the purposes of preparation of the e-invoice.

[N/N 69/2019- Central Tax to 72/2019- Central Tax, dated 13.12.2019]

Extension of the last date for filing of appeal before the GST Appellate Tribunal

The Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under

section 109 of the said Act. Due to this, the appeals could not be filed within the time limit specified in the section 112(1) and 112(3) of CGST Act. To address such difficulty, the CBIC has amended the provisions to provide that the appeals can be filed before the GSTAT within the specified time limit of three months / six months, as the case may be, which shall be considered from the later of the following dates:

- i. date of communication of order; or
- ii. date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

[Removal of Difficulty Order No. 9/2019-Central Tax, dated 3rd Dec, 2019]

Generation and quoting of Document Identification Number (DIN):

The Board has directed that electronic generation and quoting of DIN shall be done in respect of all the communications (including e-mails) sent to the taxpayers and other concerned persons by any office of the CBIC across the country. The standardized formats of search authorization, summons, arrest memos, inspection notice etc. have been uploaded by DDM and it is mandatory that all field formations shall use these formats. When downloaded and printed, these documents would bear a pre-populated DIN thereon. These formats shall be used by all the formations w.e.f. 01st January, 2020. The Board directs that any specified communication, which does not contain DIN, shall be treated as invalid and shall be deemed to have never been issued.

[Circular No.128/47/2019-GST dated 23.12.2019]

Miscellaneous Changes:

CBIC has issued a circular clarifying the detailed Standard Operating Procedure to be followed in case of non-filers of returns. A notice shall be issued in FORM GSTR-3A to a registered person who fails to furnish return under section 39 or section 44 or section 45, requiring him to furnish such return within fifteen days. In case of failure to file return within 15 days of issuance of FORM GSTR3A, the best judgment assessment in FORM ASMT-13 can be issued without any further communication. In case the defaulter furnishes the return within thirty days of the service of FORM GST ASMT-13, the said assessment order shall be deemed to have been withdrawn in terms of provision of sub-section (2) of section 62 of the CGST Act.

[Circular No.129/48/2019 dated 24.12.2019]

Circular No. 107/26/2019 dated 18.07.2019, which was earlier issued to clarify the various doubts related to supply of Information Technology enabled Services (ITeS Services), has been withdrawn by the CBIC after receiving many representations expressing apprehensions on the implications of the said circular.

[Circular No.127/46/2019 dated 04.12.2019]

Andhra Pradesh AAR: Licensing services for 'right to use minerals', taxable at 18% under reverse charge basis

Andhra Pradesh AAR has held that receipt of licensing/leasing services from AP Govt. is classifiable as "Licensing services for the right to use minerals including its exploration and evaluation" at sub-heading 997337

of annexure "Scheme of classification of Services" to Notification No. 11/2017-CT (Rate) dated June 28, 2017. Authority rejects applicant's plea that said activity shall be classifiable under Sr. No. 17(i) to (v) for which the applicable rate of tax shall be the same as applicable to supply of like goods involving transfer of title in goods. Authority concludes that the activity falls at item (viii) of Sr. No. 17 of Notification No. 11/2017 [Leasing or rental services, with or without operator] as amended by Notification No. 27/2018-C.T. and attracts 18% GST. Authority rules that applicant is a recipient of services and thus liable to discharge tax under reverse charge in terms of Notification No. 13/2017-C.T.

[In the matter of PKR Projects and Engineers]

Himachal Pradesh AAR: Rejects application citing applicant's mere 'academic interest' in the issue

Himachal Pradesh AAR has rejected the application of advance ruling while noting that the applicant is neither the supplier nor does he proposes to undertake supply of ENA. The authority observes that the applicant is engaged in manufacture of homoeopathic formulations where ENA is an important input for the applicant. Authority clarifies that the applicant was asked to submit the documents to support the contention that the applicant proposes to enter into the business of supply of ENA, however, no documents have been submitted with us. While stating that the applicant has only academic interest in the issue, the authority rejects the application for advance ruling giving reference to section 95(a) of HPGST / CGST Act, which provides for advance ruling only in relation to supply of goods or services or both being undertaken or proposed to be undertaken.

[In the matter of Bakson Drugs and Pharmaceuticals Pvt. Ltd.]

West Bengal AAAR: No abatement on preferential-location/car-parking charges realised separately from buyers, modifies AAR

WB AAAR has modified ruling of AAR, which held that service of construction of a dwelling unit in a residential complex, bundled with services relating to the preferential location of the unit (PLS) and right to use car-parking space and common areas and facilities, qualifies as a 'composite supply'. The Authority opines that PLS cannot be treated as naturally bundled with construction service in the ordinary course of business. It remarks that the services are considered to be naturally bundled in the ordinary course of business when a large number of service receivers reasonably expect such services to be provided as a package. AAAR concludes that the abatement allowed on value of construction service, as the plot of land on which construction is done is not liable to GST, cannot be deemed to be applicable in respect of PLS, which is altogether a separate service having no association with the land. The authority holds that PLS should come under category no. 3(iii) of Notification 11/2017 Central Tax (rate) dated June 28, 2017 as amended for which no abatement has been prescribed. Further, authority clarifies that said decision will also hold good for "right to use car parking space".

[In the matter of Bengal Peerless Housing Development Company Limited]

Compliance Calendar December 2019

Compliance Particulars	Due Date
1. Income Tax	
Deposit of Tax deducted/collected for the month of December, 2019	7th January, 2020
Quarterly statement of TCS deposited for the quarter ending December 31, 2019	15th January, 2020
Upload declarations received from recipients in Form No. 15G/15H during the quarter ending December 31, 2019	15th January, 2020
Issue of TDS Certificate for tax deducted under section 194-IA & 194-IB in the month of November, 2019	15th January, 2020
Furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2019 has been paid without the production of a challan	15th January, 2020
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA and 194-IB for the month of December, 2019	30th January, 2020
Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending December 31, 2019	30th January, 2020
Quarterly statement of TDS deposited for the quarter ending December 31, 2019	31st January, 2020
2. Goods & Services Tax (GST)	
GSTR-8: Summary of Tax Collected at Source (TCS) and deposited by E-commerce Operator for the month of December, 2019	10th January, 2020
GSTR-7: Summary of Tax Deducted at Source (TDS) for the month of December, 2019	10th January, 2020
GSTR-1: Details for Outward Supplies for the month of December, 2019 (with aggregate turnover exceeding Rs. 1.50 Crores)	11th January, 2020
GSTR-6: Return for a taxpayer registered as Input Service Distributor(ISD) for the month of December, 2019	13th January, 2020
GST CMP-08: Return for Composition taxable person for the Quarter ending December 31, 2019	18th January, 2020
GSTR-3B: Summary Return for the month of December, 2019	20th January, 2020
GST ITC-04: Details of challans in respect of goods dispatched to or received from a job worker for the Quarter ending December 31, 2019	25th January, 2020
GSTR-1: Details for Outward Supplies for the Quarter ending December 31, 2019 (with aggregate turnover upto Rs. 1.50 Crores)	31st January, 2020
GSTR-9: Filing of Annual Return for FY 2017-18	31st January, 2020
GSTR-9C: Reconciliation Statement and GST Audit Report for FY 2017-18	31st January, 2020
3. Labour Laws	
Deposit of ESI for the month of December, 2019	15th January, 2020
Deposit of Provident Fund for the month of December, 2019	15th January, 2020

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