

Income tax due dates

Categories	New date
Due date for filing of tax audit report and report in respect of international / specified domestic transactions (Form 3CA / 3CB / 3CEB / 3CD)	31 st December 2020
Due date for filing of income tax returns for taxpayers (including the partners) who are required to get their accounts audited	31 st January 2021
Due date for filing income tax returns for taxpayers who have to furnish report in respect of international / specified domestic transactions	31 st January 2021
All other income tax returns other than above	31 st December 2020
Due date for the payment of self-assessment tax for the AY 2020-2021 if the amount of self-assessment is less than Rs. 1 lakh	31 st January 2021

GST Due dates (Financial year 2018-19)

Categories	New date
Annual return (GSTR 9 / 9A)	31 st December 2020
Reconciliation statement (GSTR 9C)	31 st December 2020

GSTR 9 / 9A – optional for taxpayers with less than Rs. 2 Crores aggregate turnover

GSTR 9C – optional for taxpayers with less than Rs.5 Crores aggregate turnover

Note: The above due dates are based on press release issued on 24/10/2020 and official notifications will be issued soon by CBDT and CBIC
