

Latest GST/Companies Act/Income Tax Notification and Circulars:

S. No.	Statute	Particulars
1	GST	Last date of filing Annual Return for Financial Year 2018-19 extended till 30 th September 2020. (Notification No. 41/2020 – Central Tax, dated 5 th May 2020)
2	GST	E-way bill generated on or before the 24 th March, 2020 and its period of validity expires till 15 th April, 2020, the validity period of such e-way bill extended till 31 st May, 2020. (Notification No. 40/2020 – Central Tax, dated 5 th May 2020)
3	GST	CBIC has enabled the facility to file GSTR-3B through Electronic Verification Code (EVC) during the period from 21 st April, 2020 to 30 th June, 2020 in case of registered person being Company to ease the compliance procedure under GST regime. (Notification No. 38/2020 – Central Tax, dated 5 th May 2020)
4	GST	New GST Registration for corporate debtors undergoing corporate insolvency resolution process. (Notification No. 39/2020 – Central Tax, dated 5 th May 2020)
5	Companies Act	Companies be allowed to conduct their AGM through video conferencing (VC) or other audio-visual means (OAVM), during the calendar year 2020, subject to the fulfilment of certain requirements. (General Circular No. 20/2020 dated 5 th May 2020)
6	Companies Act	Extension of the last date of filing of Form NFRA-2. (General Circular No. 19/2020 dated 30 th April 2020)
7	Income Tax	Amendment of Mutual Agreement Procedure (MAP) procedure laid down in the Income-tax Rules, 1962 (Notification No. 23/2020, dated 6 th May 2020)