

# E-NEWSLETTER

## STATUTORY ORDERS AMIDST COVID-19 LOCKDOWN



E-Mail: [ashis@ngoenable.com](mailto:ashis@ngoenable.com)

Contact No: 9038966010

ISSUE NO 2. | APRIL 2020 | Volume I

Apart from relief packages announced, the Government is reviewing other key areas of concern on a regular basis and passing orders or releasing circulars and notifications to address the same. Recently the Government have extended the validity of lower deduction certificate issued in FY 2019-20 upto 30<sup>th</sup> June, 2020. The MHA department also relaxed the FCRA Norms and gave a one time opportunity to re-apply for registrations to those organizations whose registrations was cancelled owing to non-submission of annual returns.

### **RELAXATION FROM STRICT FCRA NORMS VIDE NOTICE DATED 18.03.2020**

### **VALIDITY OF LOWER DEDUCTION CERTIFICATE EXTENDED**

#### **ELIGIBILITY CRITERIA FOR RELAXATION**

Those organizations whose registration was cancelled for non-submission of annual returns for FY 2017-18.

#### **ONE-TIME OPPORTUNITY UNDER FCRA**

This is a one time opportunity given by the Government to re-apply for registration, against the regular provisions under which the organizations cannot apply for a period of 3 years from the date of cancellation of certificate.

#### **HOW TO AVAIL THE OPPORTUNITY**

The organizations have to file the missing annual returns along with payment of prescribed penalty for delay in furnishing the same, and then re-apply for registration.

#### **TIME PERIOD ALLOWED**

The filing of returns with penalty and fresh application for registration have to be done within 60 days from the date of issue this notice i.e. 17.05.2020.

#### **ELIGIBILITY CRITERIA FOR EXTENSION**

Those organizations which could not apply or have applied but not received the lower deduction certificate for FY 2020-21 but already possess such certificate for the FY 2019-20.

#### **APPLICATION TO BE FILED AS PER THE PROCEDURE PRESCRIBED**

The organizations that were not able to apply, have to do so at the earliest, once the situation is back to normalcy or 30.06.2020, whichever is earlier, giving details of the transactions and deductor, to the concerned assessing officer as per the procedure prescribed.

#### **TIME PERIOD OF EXTENSION**

The validity of such certificate has been extended to 30-06-2020.

#### **DISPOSAL OF PENDING APPLICATIONS FOR FY 2019-2020**

In a separate order, the Government has directed the assessing officers to dispose off the pending applications through liberal procedure before 27.04.2020.