

Statutory and Tax Compliance Calendar for December, 2021

Hope you all are safe. Due to COVID 19 many due dates extended by Government. We have tried to compile updates till 30th November 2021 and Please note List of Compliance may not be exhaustive list of Compliances.

Income Tax Act

- **07/12/2021**
 - a. Due date for deposit of Tax deducted/collected (TDS/TCS) for the month of November 2021. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
 - b. Due date for deposit of Equalization Levy for the month of November, 2021.
- **14/12/2021**
 - a. Due date for issue of TDS Certificate in **Form 16B** for tax deducted under **section 194-IA** (TDS on Immovable property), for the month of October, 2021.
 - b. Due date for issue of TDS Certificate in **Form 16C** for tax deducted under **section 194-IB** (TDS on Certain Rent payment) for the month of October, 2021.
 - c. Due date for issue of TDS Certificate in **Form 16D** for tax deducted under **section 194-M** (TDS on payment to resident contractor or resident professional) for the month of October, 2021.
- **15/12/2021**
 - a. Due date for furnishing statement in **Form no. 3BB** by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of November, 2021.
 - b. Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of November, 2021 has been paid without the production of a challan.
 - c. Advance tax third installment for F.Y. 2021-22
- **30/12/2021**
 - a. Due date for furnishing of challan-cum-statement in **Form No. 26QB** in respect of tax deducted under section 194-IA (TDS on Immovable property) for the month of November, 2021.
 - b. Due date for furnishing of challan-cum-statement in **Form No. 26QC** in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) for the month of November, 2021.
 - c. Due date for furnishing of challan-cum-statement in **Form No. 26QD** in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) for the month of November, 2021.
- **31/12/2021**
 - a. The Equalization Levy Statement in Form No.1 for the Financial Year 2020-21, which was required to be filed on or before 30th June, 2021 has been extended to 31st December 2021
 - b. Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in **Form No. 15CC** for quarter ending Sep, 2021
 - c. Uploading of the declarations received from recipients in **Form No. 15G/15H** during the quarter ending **30th September 2021** may be uploaded on or before **31st December 2021** (original date was 30th Sep)
 - **The due date for linking PAN with Aadhar extended to 31st March 2022**

The date for making investment/construction/purchase for claiming roll over benefit/deduction in

respect of capital gains under sections 54 to 54GB of the IT Act has also been extended to **30th September 2021**. Therefore, the investment/ construction/ purchase made up to 30.09.21 shall be eligible for claiming deduction from capital gain arising during FY 2020-21.

• **Other clarification (Note)** – Circular No.16/2021, Dated 29th Aug, 2021

1. The due date of **re-registration of Trust/Society/Institutions/ Research Associations** etc. u/s 80G/12AB/10(23C), 35(1) has been extended to **31st March 2022**
2. **Income tax return filing:** Circular No.17/2021, dated 9th Sep, 2021
 - a) 31st December 2021 -
 - Income Tax Return Filing of Individual/HUF/AOP/BOI (book of accounts not required to be audited) – (original due date was 31st Jul)
 - b) 15th January 2022 -
 - Audit report under Income tax act – (original due date was 30th Sep)
 - c) 31st January 2022 -
 - Audit Report for Transfer Pricing cases (Sec 92E) - (original due date was 31st Oct)
 - d) 15th February 2022 -
 - Income Tax Return - Businesses (Requiring Audit) - (original due date was 31st Oct)
 - e) 28th February 2022-
 - Return of assessee is required to furnish a report of transfer pricing (TP) Audit (Sec 92E) - (original due date was 30th Nov)
 - f) 31st Mar 2022 -
 - Belated or Revised Return (Extended from 31st December 2021)

Although, the due dates for filing the Income Tax Return for AY2021-22 has been extended, but there is no relief provided from the interest chargeable under Section 234A if the self-assessment tax liability exceeds Rs 1 lakh (net of Advance Tax and TDS, if any)

GST

- **10/12/2021**
 - a. GST monthly return for the month of November, 2021 (GSTR 8) for E-commerce operators registered under GST.
 - b. GST monthly return for the month of November, 2021 (GSTR 7) for authorities deducting tax at source.
- **11/12/2021**
 - a. GST monthly return for the month of November, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
 - b. GST monthly return for the month of November, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate turnover less than 1.50 Crore and opted to file monthly Return.
- **13/12/2021**
 - a. GST monthly return for the month of November, 2021 (GSTR 6) for Input Service

Distributor

- b. GST QRMP monthly return due date for the month of November, 2021 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.

• **20/12/2021**

- a. GST monthly return for the month of November, 2021 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
b. GST Monthly return for the month of November, 2021 (GSTR 5) for Non-resident Foreign Tax Payers.
c. GST Monthly return for the month of November, 2021 (GSTR 5A) for NRI OIDAR service provider.

• **22/12/2021**

- a. GST monthly return for the month of November, 2021 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crore in the previous financial year and principal place of business in some specified 15 states.

States: - Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh

• **24/12/2021**

- a. GST monthly return for the month of November, 2021 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crore in the previous financial year and principal place of business in other category of specified 22 states.

- b. Due Date of GSTR-3B for tax period July-September 2021. Opted to file Quarterly return.

States: - J&K, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha

• **10/12/2021**

Due Date of GSTR-9 and GSTR-9C for FY 2020-21

RFD-10: - Eighteen months after end of the quarter for which refund is to be claimed

• **Other clarification**

- a. Filing of Pending GST return with reduced penalty under Amnesty Scheme for the period July, 2017 to April, 2021 the last date of that compliance shall be extended to **30th day of November, 2021**
b. Blocking of E-way Bill (EWB) generation facility resume after 15th August 2021
c. Application for Revocation of GST Registration can be made till 30.09.2021 where the registration has been cancelled during the period 01.03.2020 to 31.08.2021

ESI, PT and PF

• **15/12/2021**

- a) Filing of PF Return (ECR mode) and Monthly PF payment for November -2021
b) ESIC payment for the month of November,2021

• **30/12/2021**

- a) Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of November, 2021 (where annual liability is above Rs.1,00,000)

MCA

MCA – ROC Relaxation due to COVID-19 Outbreak:

The due date for holding the AGM by the corporate entities and laying down their annual audited financial statements for the FY 2020-21 was 30.9.2021. The revised due date for holding of AGM is **30.11.2021** i.e. extended by a period of two months vide AGM extension order by all ROCs dated 23rd Sep 2021.

No additional fees for annual financial statement filings shall be levied upto **31st Dec 2021** for filings of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 non-XBRL AND MGT-7/MGT-7A in respect of financial year 31.03.2021 – General Circular no.17/2021 dated 29th Oct 2021.

*Please note no waiver/relaxation in additional fee in case of filing ADT-1

- **14/12/2021**
 - a) **ADT-1** – Appointment of auditor (assuming AGM held on 30-11-2021) for Every 5th Year To be filled within 15 days from the date of AGM.
- **29/12/2021**
 - a) **AOC-4/AOC-4 XBRL** – Filing of Financial Statement with ROC (assuming AGM held on 30-11-2021) for Financial Year 2020-21. To be filled within 30 days of date of AGM
- **30/12/2021**
 - a) **LLP-8** – Statement of Account and Solvency for Financial Year 2020-21.
- **29/01/2021**
 - a) **MGT-7** - Annual Return of Company (assuming AGM held on 30-11-2021) for Financial Year 2020-21. To be filled within 60 days of date of AGM.
 - b) **MGT-7A** – Filing Annual Return by Small Company (assuming AGM held on 30-11-2021) for Financial Year 2020-21. To be filled within 60 days of date of AGM.
- **MGT-14** – Filing of resolutions with the ROC regarding Board report and Financial Statement within 30 days from the date of Board Meeting for the Financial Year 2020-21.
- **No Due Dates**
 - CSR-1** – Registration of Entities for undertaking CSR activities. It is One-time form.

Maharashtra Public Trust

- **31/12/2021**
 - A) Extended due date for furnishing Audit Report of Public Charitable Trusts for Fin yr 2020-2021

Maharashtra Co-operative Society

The Maharashtra government's cooperation department has extended the deadline for cooperative housing societies to complete their

- Audits of Fin year 2020-21 by December 31, 2021 and
- Annual General Meetings by March 31, 2022.

UDIN – to be **generated within 60 days** from signing of certificates, financial or audit reports