

## Statutory and Tax Compliance Calendar for January, 2022

Hope you all are safe. Due to COVID 19 many due dates extended by Government. We have tried to compile updates till 11<sup>th</sup> January 2022 and Please note List of Compliance may not be exhaustive list of Compliances.

### Income Tax Act

#### • **07/01/2022**

- a. Due date for deposit of Tax deducted/collected (TDS/TCS) for the month of December 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 December, 2021.
- c. Due date for deposit of TDS for the period October 2021 to December 2021 when Assessing Officer has permitted *quarterly* deposit of TDS under section 192, section 194A, section 194D or section 194H.

#### • **14/01/2022**

- 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 November, 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 November, 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 November, 2021.

#### • **15/01/2022**

- 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 December, 2021.
- b. Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of December, 2021 has been paid without the production of a challan.
- c. Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of December, 2021 has been paid without the production of a challan.
- d. Quarterly statement of TCS deposited for the quarter ending December 31, 2021.

#### • **30/01/2022**

- 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 December, 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 December, 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 December, 2021.
- d. Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending December 31, 2021

• **31/01/2022**

- a. Quarterly statement of TDS Deposited for the quarter ended December 31, 2021
- b. Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2021
- c. Audit report under section 44AB for the assessment year 2021-22 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E
  - **The due date for linking PAN with Aadhar extended to 31<sup>st</sup> 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 **30<sup>th</sup> 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 29<sup>th</sup> 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.01/2022, dated 11<sup>th</sup> Jan, 2022
  - a) 15<sup>th</sup> February 2022 -
    - Audit report under Income tax act – (original due date was 30<sup>th</sup> Sep)
    - Audit Report for Transfer Pricing cases (Sec 92E) - (original due date was 31<sup>st</sup> Oct)
  - b) 15<sup>th</sup> March 2022 -
    - Income Tax Return - Businesses (Requiring Audit) - (original due date was 31<sup>st</sup> Oct)
    - Return of assessee is required to furnish a report of transfer pricing (TP) Audit (Sec 92E) - (original due date was 30<sup>th</sup> Nov)
  - c) 31<sup>st</sup> March 2022 -
    - Belated or Revised Return (Extended from 31<sup>st</sup> December 2021)

**Although, the due dates for filing the Income Tax Return for AY 2021-22 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**

• **10/01/2022**

- a. GST monthly return for the month of December, 2021 (GSTR 8) for E-commerce operators registered under GST.
- b. GST monthly return for the month of December, 2021 (GSTR 7) for authorities deducting tax at source.

• **11/01/2022**

- a. GST monthly return for the month of December, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
- b. GST monthly return for the month of December, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate turnover less than 1.50 Crore and opted to file monthly Return.

- **13/01/2022**
  - a. GST monthly return for the month of December, 2021 (GSTR 6) for Input Service Distributor
  - b. GST QRMP monthly return due date for the month of December, 2021 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.
  - c. Due Date of GSTR-1 for tax period October-December Quarter 2021.
  
- **18/01/2022**
  - a. Due Date of CMP-08 for tax period October-December Quarter 2021
  
- **20/01/2022**
  - a. GST monthly return for the month of December, 2021 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
  - b. GST Monthly return for the month of December, 2021 (GSTR 5) for Non-resident Foreign Tax Payers.
  - c. GST Monthly return for the month of December, 2021 (GSTR 5A) for NRI Taxpayer & OIDAR service provider.
  
- **22/01/2022**
  - a. GST monthly return for the month of December, 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.
  - b. Due Date of GSTR-3B for tax period October-December 2021. Opted to file Quarterly return

**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

- **24/01/2022**
  - a. GST monthly return for the month of September, 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 October-December 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

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

- **Other clarification**

- a. Due Date of GSTR-9 and Self-certified reconciliation statement in GSTR-9C for FY 2020-21 has been extended to **28th day of February, 2022** vide Central Tax Notification 40/2021 dt. 29/12/2021.

**ESI, PT and PF**

- **15/01/2022**

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

- **30/01/2022**

- a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of December, 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 23<sup>rd</sup> Sep 2021.

**No additional fees** for annual financial statement filings shall be levied upto **15th Feb 2022** for filings of e-forms **AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 non-XBRL** in respect of financial year 31.03.2021 – General Circular No. 22/2021 dated: 29<sup>th</sup> December 2021

**No additional fees** for annual financial statement filings shall be levied upto **28<sup>th</sup> Feb 2022** for filings of e-forms **MGT-7/MGT-7A** in respect of financial year 31.03.2021 – General Circular No. 22/2021 dated: 29<sup>th</sup> December 2021

\*Please note **no waiver/relaxation** in additional fee in case of filing **ADT-1 / LLP forms /** regularization of Directors and AGM Procedures

- **14/12/2021**

- a) **ADT-1** – Appointment of auditor (assuming AGM held on 30-11-2021) for Every 5<sup>th</sup> Year  
To be filled within 15 days from the date of AGM.

- **30/12/2021**

- a) **LLP-8** – Statement of Account and Solvency for Financial Year 2020-21.

- **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**

- **31/01/2022**
  - 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

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