

### Statutory and Tax Compliance Calendar for October, 2021

Hope you all are safe. Due to COVID 19 many due dates extended by Government. We have tried to compile updates till 29<sup>th</sup> September 2021 and Please note List of Compliance may not be exhaustive list of Compliances.

#### Income Tax Act

##### • **07/10/2021**

- a. Due date for deposit of Tax deducted/collected for the month of September, 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 September, 2021.

##### • **15/10/2021**

- 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 August, 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 August, 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 August, 2021.
- d. 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 August, 2021.
- e. Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of September, 2021 has been paid without the production of a challan.
- f. Quarterly statement of TCS deposited for the quarter ending September 30, 2021.

##### • **30/10/2021**

- 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 August, 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 August, 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 August, 2021.
- d. Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2021.

##### • **31/10/2021**

- a. Quarterly statement of TDS Deposited for the quarter ended September 30, 2021
- b. Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ended September 30, 2021
- c. Copies of declaration received in Form No.60 during April1, 2021 to September 30, 2021 to the concerned Director/Joint Director
- d. Under Vivad se Vishwas Scheme, the date has also been extended up to 30.09.2021. Hence, declaration and payment under the Scheme can be made up to 30<sup>th</sup> September, 2021 without additional payment. The last date for payment of the amount (with additional payment)

remains 31<sup>st</sup> October, 2021 vide press release, dated 23-08-2021

- e. The due date for linking PAN with Aadhaar 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.

Time limit for passing assessment order, passing penalty order, processing Equalisation levy returns has been extended to **30<sup>th</sup> September 2021**

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

1. The Equalization Levy Statement in Form No.1 for the Financial Year 2020-21, which was required to be filed on or before 30<sup>th</sup> June, 2021 has been extended to 31<sup>st</sup> December 2021
2. 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 31<sup>st</sup> March 2022
3. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30<sup>th</sup> June, 2021 may be uploaded on or before 30<sup>th</sup> November 2021 (original date was 15<sup>th</sup> July)
4. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30<sup>th</sup> September 2021 may be uploaded on or before 31<sup>st</sup> December 2021 (original date was 30<sup>th</sup> Sep)
5. The Quarterly Statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending 30.06.2021 required to be furnished on or before 15.07.2021 under Rule 37BB of the rules, may be furnished on or before 30<sup>th</sup> November 2021
6. The Quarterly Statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending 30.09.2021, may be furnished on or before 31<sup>st</sup> December 2021
7. **Income tax return filing:** Circular No.17/2021, dated 9<sup>th</sup> Sep, 2021
  - a) 31<sup>st</sup> December 2021 -
    - Income Tax Return Filing of Individual/HUF/AOP/BOI (book of accounts not required to be audited) – (original due date was 31<sup>st</sup> Jul)
  - b) 15<sup>th</sup> January 2022 -
    - Audit report under Income tax act – (original due date was 30<sup>th</sup> Sep)
  - c) 31<sup>st</sup> January 2022 -
    - Audit Report for Transfer Pricing cases (Sec 92E) - (original due date was 31<sup>st</sup> Oct)
  - d) 15<sup>th</sup> February 2022 -
    - Income Tax Return - Businesses (Requiring Audit) - (original due date was 31<sup>st</sup> Oct)
  - e) 28<sup>th</sup> February 2022-

- 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)
- f) 31<sup>st</sup> Mar 2022 -
  - Belated or Revised Return (Extended from 31<sup>st</sup> 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

- **10/10/2021**
  - a. GST monthly return for the month of September, 2021 (GSTR 8) for E-commerce operators registered under GST.
  - b. GST monthly return for the month of September, 2021 (GSTR 7) for authorities deducting tax at source.
- **11/10/2021**
  - a. GST monthly return for the month of September, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
  - b. GST monthly return for the month of September, 2021 (GSTR 1) applicable for taxpayers with Annual Aggregate turnover less than 1.50 Crore and opted to file monthly Return.
- **13/10/2021**
  - a. GST monthly return for the month of September, 2021 (GSTR 6) for Input Service Distributor
  - b. GST QRMP monthly return due date for the month of September, 2021 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.
  - c. Due Date of GSTR-1 for tax period July-September Quarter 2021.
- **18/10/2021**
  - a. Due Date of CMP-08 for tax period July-September Quarter 2021
- **20/10/2021**
  - a. GST monthly return for the month of September, 2021 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
  - b. GST Monthly return for the month of September, 2021 (GSTR 5) for Non-resident Foreign Tax Payers.
  - c. GST Monthly return for the month of September, 2021 (GSTR 5A) for NRI OIDAR service provider.
- **22/10/2021**
  - 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 some specified 15 states.
  - b. Due Date of GSTR-3B for tax period July-September 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

• **24/10/2021**

- 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 July-September 2021. Opted to file Quarterly return.  
**States:** - J&K, Laddakh, 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. 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 15<sup>th</sup> 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
- d. Due Date of GSTR-9 and GSTR-9C for FY 2020-21 is **31st day of December, 2021.**

**ESI, PT and PF**

• **15/10/2021**

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

• **30/10/2021**

- a) Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of September, 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.
- **30/09/2021**
  - a) **DIR-3 KYC** – KYC of Directors for Financial Year 2020-21
- **30/10/2021**
  - a) **LLP-8** – Statement of Account and Solvency for Financial Year 2020-21
- **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.
- **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.

- **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.
- Due date for filing annual return in case of **OPC not extended**
  - 27/09/2021**
    - AOC4** – Filing of Financial Statement of OPC with ROC for Financial Year 2020-21 to be filled within 180 days of close of financial year.
  - 28/11/2021**
    - MGT-7** - Annual Return of OPC for Financial Year 2020-21 to be filled within 60 days from the completion of 6 months from the end of Financial Year

#### **Maharashtra Co-operative Society**

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

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

#### **Charitable Trust**

Extended due date for furnishing Audit Report of Public Charitable Trusts for Fin yr 2020-21 – **November 30, 2021**

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