

Statutory and Tax Compliance Calendar for August, 2021

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

Income Tax Act

• **07/08/2021**

- a. Due date for deposit of Tax deducted/collected for the month of July, 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 of depositing TDS/TCS liabilities for the period April to June for quarterly deposit of TDS under section 192, 194A, 194D or 194H

• **14/08/2021**

- 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 June, 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 June, 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 June, 2021.

• **15/08/2021**

- 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 July, -2021.
- b. Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of July, 2021 has been paid without the production of a challan.
- c. Quarterly TDS certificates **Form 16A** (in respect of tax deducted for payments other than salary) for the quarter ending June 2021.

• **30/08/2021**

- 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 July, 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 July, 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 July, 2021.

• **31/08/2021**

- a. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th June, 2021 extended to 30th November 2021
- b. 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 30.09.2021 without additional payment. The last date for payment of the amount (with additional payment) remains 31st October, 2021 vide press release, dated 23-08-2021
- c. 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

• **Other clarification (Note)**

1. 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 30.09.2021 shall be eligible for claiming deduction from capital gains arising during FY 2020-21.
2. The due date for **linking of PAN with Aadhaar** as specified under sub-section 2 of Section 139AA of the Income-tax Act,1961 has been extended from 31st March, 2021 to 30th September, 2021 due to COVID – 19 outbreaks.
3. Time Limit for passing assessment order, passing penalty order, processing Equalisation Levy returns has been extended to 30th September 2021
4. **Income tax return filing:**
 - a) 15th September 2021-
 - Second Advance tax installment for F.Y. 2021-22
 - b) 30th September 2021-
 - Individual/HUF/AOP/BOI (book of accounts not required to be audited) (extended from 31st July 2021)
 - c) 31st October 2021-
 - Audit report under Income tax act
 - d) 30th November 2021-
 - Businesses (Requiring Audit)
 - Audit Report for Transfer Pricing cases (Sec 92E)
 - e) 31st December 2021-
 - Return of assessee is required to furnish a report of transfer pricing (TP) Audit (Sec 92E)
 - f) 31st January 2022-
 - Belated or Revised Return (Extended for 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

• **10/08/2021**

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

• **11/08/2021**

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

- **13/08/2021**
 - a. GST monthly return for the month March 2021 to July, 2021 (GSTR 6) for Input Service Distributor
 - b. GST QRMP quarterly return due date for the Apr.-June -2021 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.

- **20/08/2021**
 - a. GST monthly return for the month of July, 2021 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
 - b. GST Monthly return for the month of July, 2021 (GSTR 5) for Non-resident Foreign Tax Payers.
 - c. GST Monthly return for the month of July, 2021 (GSTR 5A) for NRI OIDAR service provider.

- **22/08/2021**

GST monthly return for the month of July, 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

- **24/08/2021**

GST monthly return for the month of July, 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.

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 15th August 2021

ESI, PT and PF

- **15/08/2021**
 - a) Filing of PF Return (ECR mode) and Monthly PF payment for July -2021
 - b) ESIC payment for the month of July,2021

- **31/08/2021**
 - a) Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of July, 2021 (where annual liability is above Rs.1,00,000)

MCA

MCA – ROC Relaxation due to COVID-19 Outbreak:

- **31/08/2021**
 - a) **CFSS** - For Companies who have taken benefit of CFSS Scheme for one time
 - b) **MSME-1**- MSMEs should be file a half-yearly return with the registrar for outstanding payments to Micro or Small Enterprises – Oct 2020 to March 2021 (Half Yearly)
 - c) **LLP-11** – Annual Return of LLP for Financial year 2020-21
 - d) **PAS-6** – Reconciliation of Share Capital Audit Report for October 2020 to March 2021 (Half yearly)
 - e) **DPT-3** – Return of deposits (Deposits and/or outstanding receipt of loan and money other than receipt) for Financial Year 2020-21

- **30/09/2021**
 - a) **DIR-3 KYC** – KYC of Directors for Financial Year 2020-21

- **14/10/2021**
 - a) **ADT-1** – Appointment of auditor (assuming AGM held on 30-09-2021) for Every 5th Year
To be filled within 15 days from the date of AGM.

- **29/10/2021**
 - a) **AOC-4/AOC-4 XBRL** – Filling of Financial Statement with ROC (assuming AGM held on 30-09-2021) for Financial Year 2020-21. To be filled within 30 days of date of AGM.

- **30/10/2021**
 - a) **LLP-8** – Statement of Account and Solvency for Financial Year 2020-21

- **29/11/2021**
 - a) **MGT-7** - Annual Return of Company (assuming AGM held on 30-09-2021) for Financial Year 2020-21. To be filled within 60 days of date of AGM.
 - b) **MGT-7A** – Filling Annual Return by OPCs and Small Company (assuming AGM held on 30-09-2021) for Financial Year 2020-21. To be filled within 60 days of date of AGM.

- **MGT-14** – Filling 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.

UDIN – to be **generated within 15 days** from signing of certificates, financial or audit reports