

# Due Dates for Compliances this Week



{5th-12th July, 2021}

All Central and State Government Compliances- upcoming this week complete with all requisite details:

ACT/RULE/SECTION/REGULATION	DESCRIPTION	FORM	ORIGINAL DATE	EXTENDED DATE
Income Tax Act 1961 and Income Tax Rules, 1962:  Section 192 (1A) & Rule 30	Due date for deposit of Tax deducted/ collected for the month of June, 2021. However, all the 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.	Challan No. ITNS-281	7th July, 2021	NA
Income Tax Act 1961 and Income Tax Rules, 1962:  Rule 30(3)	Due date for deposit of TDS for the period April 2021 to June 2021 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	----	7th July, 2021	NA
Income Tax Act 1961 and Equalization levy Rules, 2016:  Rule 4	Amount of Equalisation Levy payment due date for the month ended on June, 2021, in respect of equalisation levy on "specified services"  Amount of Equalisation Levy payment due date for the quarter ended on 30th June, 2021, in respect of equalisation levy on "ecommerce transaction".	----	7th July, 2021	NA
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017  Section 37 (1) & Rule 59 (1 & 2)	1. Taxpayers having an aggregate turnover of more than Rs. 5 Crores. 2. Registered person, with aggregate turnover of less than INR 5 Crores, opted for monthly filing of return under QRMP	FORM GSTR-1	11th July, 2021	NA
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017  Rule 87(2)	Extended due date of GST payment for the month of May, 2021 by registered person having aggregate turnover of less than INR 5 Crores and who has opted for quarterly filing of return under QRMP.  As per the 43rd GST Council Meeting, the due date has been extended 9th June, 2021 with no interest; till 9th July with 9% percent interest and from 10th July, 2020 onwards 18% interest leviable.	GST PMT-06	10th July, 2021	> 10th July, 2021- No interest > From 11 July till 25th July with 9% percent interest and; > From 25th July, 2020 onwards 18% interest leviable.

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Section 39 (4) & Rule 65	Every input service distributor shall furnish every month within 13 days after end of such month electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and issued through common portal.	FORM GSTR-6	13th July, 2021	NA
Section 39 (3) & Rule 66(1 & 2)	Every registered person deducting TDS under the Section 51 shall furnish a return in FORM GSTR-7 electronically within ten days after the end of such month.	FORM GSTR-7	10th July, 2021	NA
Rules 67(1 & 2)	Every electronic commerce operator required to collect TCS under Section 52 shall furnish a statement in FORM GSTR-8 electronically	FORM GSTR-8	11th July, 2021	NA
Andhra Pradesh Shops And Establishments Act, 1988 Rule 33	Ensure to File Quarterly return to the Chief Inspector.	Form XXVII	10th July 2021	NA
Kerala Shops and Commercial Establishments Act, 1960 Rule 13	Ensure to File Quarterly return to the Chief Inspector.	Form H	10th July 2021	NA
Goa Shops And Establishments Act, 1973 Section 57	Ensure to File Quarterly return to the Chief Inspector.	Form XXIX	10th July 2021	NA
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987 Section 7 & Rule 12	To pay the returning Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	10th July 2021	NA
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987 Section 7 & Rule 12	To pay the paying the requisite amount into the Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	10th July 2021	NA