

#duedates for Compliances{14th March 2022 – 20th March, 2022}

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TAXATION						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Income Tax Act 1961 and Income Tax Rules, 1962	Section 208 & Rule 125	<p>Due date for Fourth instalment of advance tax for the assessment year 2022-23.</p> <p>It is also the due date for making payment of advance tax in respect of assessment year 2022-23 by assessee covered under the presumptive taxation scheme under sections 44AD and 44ADA.</p>	Challan ITNS 280	15th March, 2022	NA

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2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	<p>Due date for filing of return of income for the assessment year 2021-22 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)</p> <p>The due date of furnishing of Return of Income for the AY 2021-22, which was 30th November 2021 under sub-section (1) of section 139 of the Act, as extended to 31st December 2021 and 28th February 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021</p>	-	30th November, 2021	<p>15th March, 2022</p> <p>(Earlier extension till 28th February, 2022)</p>
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			dated 09.09.2021 respectively, is further extended to 15th March, 2022.			
3	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	Due date for filing of return of income for the assessment year 2021-22 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies.	-	31st October, 2021	15th March, 2022 (earlier extension till 15th February, 2022)

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			<p>The due date of furnishing of Return of Income for the AY 2021-22, which was 31st October 2021 under sub-section (1) of section 139 of the Act, as extended to 30th November 2021 and 15th February 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is further extended to 15th March, 2022.</p>			
4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 30 & Rule 37CA	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February,	Form 24G	15th March, 2022	NA

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			2022 has been paid without the production of a Challan.			
5	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Every person responsible for deduction of tax under section 194-IA shall furnish the certificate of deduction of tax at source in Form No. 16B to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No. 26QB under Rule 31A.	Form 16B	17th March, 2022	NA

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6	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Ensure every person responsible for deduction of tax under section 194-IB shall furnish the certificate of deduction of tax at source in Form No. 16C to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QC under rule 31A.	Form 16C	17th March, 2022	NA
7	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Every person responsible for deduction of tax under section 194M shall furnish the certificate of deduction of tax at source in Form No.	Form 16D	17th March, 2022	NA

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			16D to the payee within fifteen days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QD under rule 31A.			
8	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	Every registered person having aggregate annual turnover exceeding 5 Crore or less than 5 Crores in the previous financial year and opted to file Monthly Return, to file FORM GSTR-3B for the month of February 2022.	FORM GSTR-3B	20th March, 2022	NA

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9	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (5) & Rules 63	Every registered non-resident taxable person shall furnish return in FORM GSTR-5 electronically with 20th day of calendar month including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act	FORM GSTR-5	20th March, 2022	NA
10	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 64	Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return	FORM GSTR-5A	20th March, 2022	NA

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			in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.			
11	Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	To pay the return to the prescribed authority within fifteen days of the expiry of a previous month, a return in Form 5.	Form 5	15th March, 2021	NA
12	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Rule 11 A & Rule 19 A	To pay the furnish to the assessing authority within twenty days of the expiry of a month of the previous month in Form 5 A with Challan through Form 9 A.	Form 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th March, 2021	NA

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13	Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Ensure to Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	-	15th March, 2021	NA
CORPORATE						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
14	Companies Act, 2013 & Companies (Accounts) Rules, 2014	Section 137 & Rule 12(1)	Every company to file Financial Statements with ROC within 30days from conclusion of the AGM The MCA has vide General Circular No. 01/2022 dated 14th February, 2022,	AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4	30th October, 2021 (Considering AGM held on 30th September, 2021)	15th March, 2022 (with no late fees) (Earlier this relaxation was up to 15th February, 2021)

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			<p>further notified that no additional fees shall be levied till 15th March, 2022, for filing e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL for the Financial Year 2020-21. Earlier aforesaid relaxation was granted up to 15th February, 2021.</p>			
LABOUR						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
15	Employee Provident Fund And Miscellaneous	-	Monthly Returns For Reporting Details Of International Workers (Statement IW-1)	IW-1	15th March, 2021	NA

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	Provisions Act, 1952 (International Workers Return)					
16	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	15th March, 2021	NA
17	Employee State Insurance Act, 1948 (ESIC)	-	Filing of Electronic-Challan cum Return for Contribution under EPF	-	15th March, 2021	NA
18	The Kerala Shops And Commercial Establishments Workers Welfare Fund Act, 2006	Rule 31(2)	Ensure to pay monthly contribution in Form 6 to the District executive Officer.	Form 6	15th March, 2021	NA

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