

#duedates for Compliances{14th – 21st February, 2022}

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 203(2) & Rule 31(3A)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IA in the month of December, 2021. Such person 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	14th February, 2022	NA
2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IB in the month of December, 2021. Such person 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	14th February, 2022	NA

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3	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194M in the month of December, 2021. Such person shall furnish the certificate of deduction of tax at source in Form No. 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.	Form 16D	14th February, 2022	NA
4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203 & Rule 31(1)(b)	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending 31st December, 2021.	Form No. 16A	15th February, 2022	NA
5	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 January, 2022 has been paid without the production of a Challan.	Form 24G	15th February, 2022	NA
6	Income Tax Act 1961 and Income Tax Rules, 1962	Section 44AB & Rule 6G	Due date of furnishing of Report of Audit under any provision of the Act for the Previous Year 2020-21, which was 30th September 2021, in the case of assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Income Tax Act, 1961 i.e. (i) a company; or (ii) a person (other than a company) whose	Form No. 3CA; Form No. 3CB Form No. 3CD	30th September, 2021	15th February, 2022 (Earlier extension till 15th January, 2022)

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			<p>accounts are required to be audited under this Act or under any other law for the time being in force; or (iii) a working partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force</p> <p>The due date was earlier extended to 31st October 2021 and 15th January 2022 vide Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is hereby further extended to 15th February, 2022 vide Circular no. 01/2022 dated 11th January, 2022.</p>			
7	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92E & Rule 10E	<p>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 in Form 3CEB pertaining to international or specified domestic transactions under section 92E.</p> <p>The due date of furnishing Report from an Accountant for the Previous Year 2020-21, which is 31st October 2021, was extended to 30th November 2022 vide Circular no. 9/2021, dated 20-05-2021 and then till 31st January, 2022 vide Circular no. 17/2021, dated 09-09-2021 and now till 15th February, 2022 vide Circular No. 01/2022, dated 11-01-2022</p>	Form 3CEB	31st October, 2021	15th February, 2022 (Earlier extended till 31st January, 2022 and before it till 30th November, 2021)

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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 in the previous financial year to file FORM GSTR-3B for the month of January, 2021. And, Registered person, with aggregate turnover of less than INR 5 Crores, opted for monthly filing of return under QRMP, to file monthly return in Form GSTR-1.	FORM GSTR-3B	20th February, 2022	NA
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 February, 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 in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.	FORM GSTR-5A	20th February, 2022	NA

CORPORATE

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11	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 an General Circular No. 22/2021 dated 29th December, 2021, notified the no additional fees shall be levied till 15th February, 2022, for filing e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL for the Financial Year 2020-21.	AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4	30th October, 2021 (Considering AGM held on 30th September, 2021)	15th February, 2022 (with no late fees)
12	SEBI (LODR) Regulations, 2015	Regulation 33(3)(a) & 33(3)(b)	Every listed entity shall submit the standalone/consolidated financial results (as may be applicable) along with limited review report or Audit Report as applicable to stock exchange with in 45 days of end of each quarter (Other than last quarter).	-	14th February, 2022	NA
13	SEBI (LODR) Regulations, 2015	Regulation 32 (1)	Due date for to submit to the stock exchange the statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc, with in 45 days from the end of each quarter and with in sixty days from the end of fourth quarter.	-	14th February, 2022	NA

LABOUR

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14	Employee Provident Fund And Miscellaneous Provisions Act, 1952 (International Workers Return)	-	Monthly Returns For Reporting Details Of International Workers (Statement IW-1)	IW-1	15th February, 2022	NA
15	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution (Un-Exempted)	-	15th February, 2022	NA
16	Employee State Insurance Act, 1948 (ESIC)	-	Filing of Electronic-Challan cum Return for Contribution under EPF	-	15th February, 2022	NA
17	Chhattisgarh Vritti Kar Adhiniyam, 1995	Rule 11	Ensure to Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	—	15th February, 2022	NA
18	ALL STATES Contract Labour (Regulation and Abolition) Act, 1970 and The Contract Labour (Regulation And Abolition) Central Rules, 1971	Rule 82 (1)	Ensure to submit an annual return in Form XXI, to the Registering Officer not later than the 15th of February following the end of the year to which it relates.	Form XXV	15th February, 2022	NA
19	Sikkim Tax On Professions, Trades, Callings And	Rule 13	Ensure to Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	-	15th February, 2022	NA

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	Employments, Act 2006					
20	Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	Ensure 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 February, 2022	NA
21	Payment of Wages Act, 1936 (Except West Bengal, Telangana, Tamil Nadu, Andhra Pradesh, Karnataka & HP)	–	Ensure to submit an annual return in Form IV, to the Officer not later than the 15th of February following the end of the year to which it relates.	Form IV	15th February, 2022	NA
22	The Minimum Wages Act, 1948 & The Rajasthan Minimum Wages Rules, 1959	Rule 21 (4)	Ensure to file an annual return in Form III to the Inspector on or before 15-Feb every year.	Form III	15th February, 2022	NA
23	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6 A / Rule 11 A	Ensure 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 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th February, 2022	NA