

## #duedates for Compliances{27<sup>th</sup> December, 2021 to 2<sup>nd</sup> January, 2022}

Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date
1	Income Tax Act 1961 and Equalization levy Rules, 2016	Rule 5(2)	Due date for furnishing of equalisation levy statement for the Financial Year 2020-21 in Form No. 1 <b>The due date for furnishing of Equalisation Levy statement has been further extended from August 31, 2021 (Original- 30th June, 2021) to December 31, 2021 vide Circular no. 16/2021, dated 29-08-2021</b>	Form No. 1	30th June, 2021
2	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4A)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IA, in Form No. 26QB electronically within 30 days from the end of the month in which the deduction is made i.e. in the month of November, 2021	Form 26QB	<b>30th December, 2021</b>
3	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4B)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in form 26QC, in the month of November, 2021	Form No.26QC	<b>30th December, 2021</b>
4	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4C)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in form 26QD in the month of November, 2021	Form No.26QD	<b>30th December, 2021</b>

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5	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 for all assessee(Individual / HUF/ AOP/ BOI whose books of accounts not required to be audited) other than (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 or (d) an assessee who is required to furnish a report under section 92E.</p> <p><b>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended from 31st July, 2021 to 30th September, 2021 vide Circular no. 9/2021, dated 20-05-2021</b></p> <p><b>The due date for furnishing of return of income for Assessment Year 2021-22 has been further extended from 30th September, 2021 to 31st December, 2021 vide Circular no. 17/2021, dated 09-09-2021</b></p>	-	31st July, 2021
6	Income Tax Act 1961 and Income Tax Rules, 1962	Section 195(6) & Rule 37BB	<p>Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2021</p> <p><b>The due date for furnishing of quarterly statement of foreign remittances for Quarter ending September, 2021 has been extended from 15th October, 2021 to 31st December, 2021 vide Circular no. 16/2021, dated 29th August, 2021</b></p>	Form No. 15CC	15th October, 2021

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7	Income Tax Act 1961 and Income Tax Rules, 1962	Section 197A(1), 197A(1A) & Rule 29C	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2021 <b>The due date for uploading declarations has been further extended from 15th October, 2021 to 31st December, 2021 vide Circular no. 16/2021, dated 29th August, 2021</b>	Form. 15G/15H	15th October, 2021
8	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92D & Rule 10DB	Intimation (required to be made on or before 30th November, 2021) by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India in Form 3CEAC <b>The due date for such intimation has been extended to 31st December, 2021 vide Circular no. 16/2021, dated 29-08-2021</b>	Form No. 3CEAC	30th November, 2021
9	Income Tax Act 1961 and Income Tax Rules, 1962	Section 286 & Rule 10DB	Report by a parent entity or an alternative reporting entity or any other constituent entity, resident in India, which is required to be furnished on or before 30-11-2021, in Form no. 3CEAD <b>The due date for furnishing report has been extended to 31st December, 2021 vide Circular no. 16/2021, dated 29-08-2021</b>	Form No. 3CEAD	30th November, 2021
10	Income Tax Act 1961 and Income Tax Rules, 1962	Section 286 & Rule 10DB	Intimation on behalf of an international group, which is required to be made on or before 30-11-2021, in Form no. 3CEAE <b>The due date for such intimation has been extended to 31st December, 2021 vide Circular no. 16/2021, dated 29-08-2021</b>	Form No. 3CEAE	30th November, 2021

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11	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 44 & Rules 80 (1)	Every registered person other than an Input Service Distributor, a person paying tax under section 51 & 52, a casual taxable person and a non-resident taxable person shall furnish an annual return FORM GSTR-9 for every financial year electronically before 31st December of the year following the particular financial year.	FORM GSTR-9	31st December, 2021
12	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 35 (5) & Rule 80 (3)	Due date to furnish a reconciliation statement by every registered person whose aggregate turnover exceeds 5 crore rupees during a financial year, in FORM GSTR-9C, before 31st December of the year subsequent to the relevant FY ( in this case, it is FY 2020-21)	FORM GSTR-9C	31st December, 2021
13	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 <b>The MCA has vide an Office Memorandum dated 23rd September, 2021, notified the extension of due date of holding Annual General Meeting (AGM) by 2 months beyond the date companies are required to hold their AGM for the FY 2020-21. Companies can now hold AGM on or before 30th November, 2021 (Instead of 30th September, 2021)</b>	AOC-4/ AOC-4(XBRL)	30th October, 2021 (Considering AGM held on 30th September, 2021)

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14	Companies Act, 2013 & Companies (Management & Administration) Rules, 2014	Section 117 & Rule 24	Every company to File of resolutions with the ROC regarding Board Report and Annual Accounts (Within 30 days of passing of Board Resolution) <b>The MCA has vide an Office Memorandum dated 23rd September, 2021, notified the extension of due date of holding Annual General Meeting (AGM) by 2 months beyond the date companies are required to hold their AGM for the FY 2020-21. Companies can now hold AGM on or before 30th November, 2021 (Instead of 30th September, 2021)</b>	MGT-14	30th October, 2021 (Considering AGM held on 30th September, 2021)
15	Limited Liability Partnership Rules, 2009	Rule 24	Every LLP to submit the data of its profit or loss and balance sheet by filing a statement of accounts and solvency annually with RoC by LLP in Form 8. <b>The MCA has vide General Circular No.16/2021 dated 26th October, 2021, extended the timeline to file Form 8 with no additional fees from 30th October, 2021 to 30th December, 2021.</b>	Form 8	30th October, 2021
16	Companies Act, 2013 & Companies (Cost Records and Audit) Rules, 2014	Rule 6(5)	The Cost Auditor to submit the Cost Audit Report (CAR) for the FY 2020-21 to the BOD of Companies by 27th September every year. And companies are required to file e-form CRA-4 within 30 days from the date of receipt of a copy of CAR from the Cost Auditor with the Central Government. <b>The MCA has vide General Circular No. 18/2021 dated 29th October, 2021, further extended the due date of filing Cost Audit Report from 31st October, 2021 to 30th November, 2021. Earlier, MCA had vide General Circular No. 15/2021, notified the extension of due date of filing Cost Audit Report from 27th September, 2021 to 31st October, 2021.</b>	CAR & E-form CRA-4	CAR: 27th September, 2021  CRA-4: (within a period of thirty days from the date of receipt of a copy of the cost audit report)

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17	Foreign Contribution (Regulation) Act, 2010	Setion 11 & 12(6)	Any person having a definite cultural, economic, educational, religious or social programme shall accept foreign contribution only after obtaining certificate of registration from the Central Government. The validity of these certificates is 5 years from the date of issue. <b>Vide Public Notice No. II/21022/23(22)/2020-FCRA-III dated 30th September, notified that registration certificates issued under Foreign Contribution (Regulation) Act, 2010 expiring during the period between 29th September, 2021 to 31st December, 2021 and which awaits renewal shall reamin valid upto 31st December, 2021</b> ( <a href="https://fcraonline.nic.in/home/PDF_Doc/fc_notice_30092021.pdf">https://fcraonline.nic.in/home/PDF_Doc/fc_notice_30092021.p df</a> )	-	<b>Registration certificates expiring during the period between 29th September, 2021 to 31st December, 2021 and which awaits renewal</b>
18	Foreign Exchange Management Act, 1999	-	Due date for submitting Annual Performance Report (APR) in Form ODI Part II by an Indian Party (IP) / Resident Individual (RI) which has made an Overseas Direct Investment (ODI), to the AD Bank within the prescribed time frame in respect of each Joint Venture (JV) / Wholly Owned Subsidiary (WOS) outside India.	FORM ODI PART-II	<b>31st December, 2021</b>
19	Delhi Factories Rules, 1950	Rule 100 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates	List of Holidays	<b>31st December, 2021</b>

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20	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st. December of the preceding year.	Form A	<b>31st December, 2021</b>
21	Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	To furnish return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted.	Form VII	<b>31st December, 2021</b>
22	Orissa Industrial Establishments (National and Festival) Holidays Rules, 1972	Rule 11	Ensure to submit a self certification undertaking in Form VII in the ensuing calendar year in respect of their industrial establishment to the concerned authority of the area incorporating therein the required details in duplicate before 31st December of each calendar year.	Form VII	<b>31st December, 2021</b>
23	Daman ( Factories Rules as applicable after UT)	Rule 136	Ensure to submit before the end of each year, a return giving before notice of all the days on which it is intended to close the factory during the next ensuing year. If in any year, a factory is newly started or re-started after its closure during the previous year, such returns shall be submitted before the date of such starting or re-starting for the remaining period of the year.	List of Holidays	<b>31st December, 2021</b>
24	Dadra & Nagar Haveli Factories Rules, 1971	Rule 119 (3)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>

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25	Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) , Rule 26	Ensure to furnish a monthly return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	<b>31st December, 2021</b>
26	Himachal Pradesh Industrial Establishments (National And Festival Holidays And Casual And Sick Leave) Act, 1969	Rule 7	Ensure to submit to the Inspector of the area statement of festival holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year in Form 'A'.	Form A	<b>31st December, 2021</b>
27	Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	To furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury Challan in Form O.T.C.-6 in in triplicate, duly filled.	Form V / Form O.T.C.-6	<b>31st December, 2021</b>
28	Mizoram Factories Rules 2014	Rule 147	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>
29	Himachal Pradesh Factories Rules 1950	Rule 100 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>



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30	Jharkhand Factories Rules, 1950	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>
31	Madhya Pradesh Factories Rules, 1962	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>
32	Karnataka Factories Rules, 1969	Rule 134 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>
33	Goa factories Rules 1985	Rule 136	Ensure to submit before the end of each year, a return giving before notice of all the days on which it is intended to close the factory during the next ensuing year. If in any year, a factory is newly started or re-started after its closure during the previous year, such returns shall be submitted before the date of such starting or re-starting for the remaining period of the year.	List of Holidays	<b>31st December, 2021</b>
34	Andhra Pradesh Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Rule 4 (1)	Ensure to Send Statement to the Inspector and display the same in the industrial establishment.	Form I	<b>31st December, 2021</b>

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35	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966 ( Applicable to Haryana/Chandigarh )	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st. December of the preceding year.	Form A	31st December, 2021
36	Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	To furnish return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	31st December, 2021
37	Chhattisgarh Factories Rules, 1962	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2021
38	Bihar Factories Rules, 1950	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2021
39	Assam Factories Rules, 1950	Rule 99 (2)	Ensure to submit Annual return of holidays Before the end of each year a return giving notice of all the days on which it is intended to close the factory during the next ensuring year. This return shall be submitted whether the factory is or is not working during the year preceding the return relates.	List of Holidays	31st December, 2021

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40	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	To pay the return or, as the case may be, revised return in electronic form which shall be in form III-B and payment as per return shall be made by Challan in MTR-6. Monthly return in case of tax Liability is less than Rs. 50,000.	Form III-b/ MTR -6 / Online ( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> )	<b>31st December, 2021</b>
41	Orissa Shops and Commercial Establishments Act, 1956 - Self Certificate	Section 27	Ensure to submit a Self Certification Undertaking for the ensuing calendar year, in respect of their Shops and Commercial Establishments in Form 15 to the specified Authority of the area incorporating therein, the required details-cum-Self Certification Undertaking in duplicate before 31st December of each calendar year.	Form 15	<b>31st December, 2021</b>
42	Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Rule 4	Ensure to send Application on Change of Holidays.	Form IV	<b>31st December, 2021</b>
43	Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Rule 6	Ensure to send Statement to the Inspector and displayed in the industrial establishment.	Form V	<b>31st December, 2021</b>
44	Gujarat Factories rules, 1963	Rule 107 (3)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>

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45	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966 ( <b>Applicable to Delhi</b> )	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st. December of the preceding year.	Form A	<b>31st December, 2021</b>
46	Maharashtra Factories Rules, 1950	Rule 119	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	<b>31st December, 2021</b>
47	Telangana Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Rule 4 (1)	Ensure to send Statement to the Inspector and display the same in the industrial establishment.	Form I	<b>31st December, 2021</b>
48	Gujarat State tax on Professions, Trades, Callings and Employments Rules 1976	Rule 11 (2) (a) (c)	Ensure to file annual returns in Form 5-A showing details of salaries/wages paid along with the copy of receipt showing payment of differential amount of tax, interest or penalty before the last day of the month following the year.	Form 5-A, Form 5C	<b>31st December, 2021</b>
49	Gujarat State tax on Professions, Trades, Callings and Employments Rules 1976	Rule 11A (1)	Ensure to file annual returns (WHERE NUMBER OF EMPLOYEES DOES NOT EXCEED TWENTY) in Form 5-AA showing details of salaries/wages paid including arrears of salaries/wages for the succeeding year.	Form 5-AA	<b>31st December, 2021</b>
50	Bihar Minimum Wages Rules, 1951	Rule 21 (4)	Ensure to file Return of the year ending on the 31st December-	Form III	<b>31st December, 2021</b>

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51	Jharkhand Minimum Wages Rules, 1951	Rule 21 (4)	Ensure to file Return of the year ending on the 31st December-	Form III	<b>31st December, 2021</b>
52	MINIMUM WAGES (TAMIL NADU) RULES, 1953	Rule 21(4A)	Ensure to file Return of the year ending on the 31st December-	Form III	<b>31st December, 2021</b>
53	The Uttar Pradesh Minimum Wages Rules, 1952	Rule 21 (4)	Ensure to submit annual return in Form III to the Labour Commissioner annually.	Form III	<b>31st December, 2021</b>
54	The Uttar Pradesh Minimum Wages Rules, 1952 (As applicable to the State of Uttarakhand)	Rule 21 (4)	Ensure to submit annual return in Form III to the Labour Commissioner annually.	Form III	<b>31st December, 2021</b>