

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> 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 92D & Rule 10DB	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is a non-resident.	Form No. 3CEAC	31st January, 2022	NA
2	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><b>The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act for the Previous Year 2020-21, which is 31st October 2021 , was extended to 30th November 2021 vide Circular no. 9/2021, dated 20-05-2021 and now further extended till 31st January, 2022 vide Circular no. 17/2021, dated 09-09-2021</b></p>	Form 3CEB	31st October, 2021	31st January, 2022 (Earlier extended till 30th November, 2021)

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3	Income Tax Act 1961 and Income Tax Rules, 1962	Section 194A	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending December 30, 2021.	-	<b>31st January, 2022</b>	NA
4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 200(3)	Quarterly statement of TDS for the quarter ending December 31, 2021.	Form 24Q; 26Q and 27Q	<b>31st January, 2022</b>	NA

### LABOUR

Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
5	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 January, 2022</b>	NA
6	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 January, 2022</b>	NA
7	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 January, 2022</b>	NA

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8	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 January, 2022</b>	NA
9	The Factories Act, 1948 and Punjab Factories Rules, 1952 (As applicable to the UT Chandigarh)	Section 110 & Rule 107 (1)	Ensure to submit annual return in Form 21 in duplicate to the Inspector, before the 31st of January every year.	Form 21	<b>31st January, 2022</b>	NA
10	Bombay Labour Welfare Fund Act, 1953 & The Delhi Labour Welfare Fund Rules, 1997	Rule 4	Ensure to submit a statement of employer's/employee's contributions to the Welfare Commissioner on or before 31-Jul and 31-Jan in Form A-1.	Form A-1	<b>31st January, 2022</b>	NA
11	The Karnataka Labour Welfare Fund Act, 1965 & Karnataka Labour Welfare Fund Rules, 1968	Rule 3 -A (1)	Ensure to submit a statement of employer's/employee's contributions to the Welfare Commissioner on or before 31-Jul and 31-Jan in Form D.	Form D	<b>31st January, 2022</b>	NA
12	The Maternity Benefit Act, 1961 and The Andhra Pradesh Maternity Benefit Rules, 1966	Section 28 & Rule 16	Ensure to submit Common annual return in Form A to the Inspector on or before the 31st day of January in respect of preceding calendar year.	Form L, M, N and O	<b>31st January, 2022</b>	NA
13	The Maternity Benefit Act, 1961 and The Andhra Pradesh Maternity Benefit Rules, 1966	Section 28 & Rule 16	Ensure to submit Common annual return in Form A to the Inspector on or before the 31st day of January in respect of preceding calendar year.	Form A	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

14	Bihar Shops and Establishments Act, 1953 & Jharkhand Shops and Establishments Rules, 2001	Rule 43	Ensure to furnish quarterly returns in Form XIX on or before 31-Jan following the quarter end to the Chief Inspector.	Form XIX	<b>31st January, 2022</b>	NA
15	The Payment of Wages Act, 1936 & The Andhra Pradesh Payment of Wages Rules, 1937	Section 26 (3) (a) & Rule 18	Ensure to submit annual return in Form AR to the Inspector following the end of the calendar year to which the return relates	Form IV	<b>31st January, 2022</b>	NA
16	The Factories Act, 1948 & The Rajasthan Factories Rules, 1951	Rule 105 (1)	Ensure to file annual returns to the Chief Inspector in Form no. 23 in duplicate on or before 01-Feb.	Form No. 23	<b>31st January, 2022</b>	NA
17	The Factories Act, 1948 & The Kerala Factories Rules, 1957	Rule 127 (1)	Ensure to file annual returns to the Chief Inspector in Form no. 21 in duplicate on or before the 31st January of each year.	Form 21	<b>31st January, 2022</b>	NA
18	The Minimum Wages Act, 1948 & The Karnataka Minimum Wages Rules, 1958	Rule 22 (4)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
19	The Minimum Wages Act, 1948 & The Goa, Daman and Diu Minimum Wages Rules, 1975	Rule 22 (4) (iii)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

20	The Payment of Wages Act, 1936 & The Jharkhand Payment of Wages Rules, 1937	Rule 18	Ensure to submit an annual return in Form IV to Chief Inspector of Factories.	Form IV	<b>31st January, 2022</b>	NA
21	Minimum Wages Act, 1948 & The Minimum Wages (Chhattisgarh) Rules, 1958	Rule 22 (4)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
22	Minimum Wages Act, 1948 & The Minimum Wages Madhya Pradesh Rules, 1958	Rule 22 (4)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
23	Minimum Wages Act, 1948/ TN Minimum Wages Rules	Rule 28 B	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service shall furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate)	Form XII	<b>31st January 2021</b>	NA
24	The Minimum Wages Act, 1948 & 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 January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

25	The Factories Act, 1948 and Punjab Factories Rules, 1952 (As applicable to the UT Chandigarh)	Section 110 & Rule 107 (1)	Ensure to submit annual return in Form 21 in duplicate to the Inspector, before the 31st of January every year.	Form 21	<b>31st January, 2022</b>	NA
26	The Gujarat Labour Welfare Fund Act, 1953 & The Labour Welfare Fund (Gujarat) Rules, 1962	Rule 3B	Ensure to submit a statement of employer's/employee's contributions to the Welfare Commissioner on or before 31-Jul and 31-Jan in Form A-1.	Form A-1	<b>31st January, 2022</b>	NA
27	Payment of Wages Act, 1936 & The Goa, Daman and Diu Payment of Wages Rules, 1964	Payment of Wages Act, 1936	Ensure to submit an annual return in Form IV to Labour Commissioner.	Form IV	<b>31st January, 2022</b>	NA
28	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Dadra and Nagar Haveli)	Annual return in Form IV	Ensure to file combined annual returns to the Chief Inspector in Form no. 34 in duplicate on or before 31-Jan.	Form No. 34	<b>31st January, 2022</b>	NA
29	The Gujarat Labour Welfare Fund Act, 1953 & The Labour Welfare Fund (Gujarat) Rules, 1962	Rule 3AA (1) (b), 21 (1) (b)	Ensure to maintain a consolidated register containing particulars of unclaimed wages and fines in Form B.	Form B	<b>31st January, 2022</b>	NA
30	As Applicable to Chandigarh Punjab Labour Welfare Fund Act, 1965 and Punjab Labour Welfare Fund Rules, 1966	Section 27 & Rule 22	Ensure to submit copy of extract from the register pertaining to the previous year in from B, to the Welfare commissioner, by 31st January every year.	Form B	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

31	The West Bengal Labour Welfare Fund Act, 1974 and The West Bengal Labour Welfare Fund Rules, 1976	Rule 30 (2)	Ensure to forward a copy of the extract from register in Form G pertaining to details of previous year to Welfare Commissioner annually by 31-Jan.	Form G	<b>31st January, 2022</b>	NA
32	The Maharashtra Labour Welfare Fund Act, 1953 and The Maharashtra Labour Welfare Fund Act, 1953	Rule 21 (2)	Ensure to forward a copy of the extract from register in Form B pertaining to details of previous year to Welfare Commissioner annually by 31-Jan.	Form B	<b>31st January, 2022</b>	NA
33	The Goa Labour Welfare Fund Act, 1953 and Goa Labour Welfare Fund Rules, 1990	Rule 4	Ensure to submit a statement of employer's/employee's contributions to the Secretary on or before 31-Jul and 31-Jan in Form A-1.	Form A-1	<b>31st January, 2022</b>	NA
34	The Goa Labour Welfare Fund Act, 1953 and Goa Labour Welfare Fund Rules, 1990	Rule 28 (2)	Ensure to forward a copy of the extract from register in Form B pertaining to details of previous year to Welfare Commissioner annually by 31-Jan.	Form B	<b>31st January, 2022</b>	NA
35	Punjab Labour Welfare Fund Act, 1965 and Punjab Labour Welfare Fund Rules, 1966	Section 27 & Rule 22	Ensure to submit copy of extract from the register pertaining to the previous year in from B, to the Welfare commissioner, by 31st January every year.	Form B	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

36	As Applicable to Chandigarh Punjab Labour Welfare Fund Act, 1965 and Punjab Labour Welfare Fund Rules, 1966	Section 27 & Rule 22	Ensure to submit copy of extract from the register pertaining to the previous year in from B, to the Welfare commissioner, by 31st January every year.	Form B	<b>31st January, 2022</b>	NA
37	Odisha Labour Welfare Fund Act, 1996	Rule 4	Ensure to submit before 31st January of every year forward to the Welfare Commissioner a copy of the extract from the register in Form E pertaining to the previous year.	Form E	<b>31st January, 2022</b>	NA
38	Sikkim Taxation Professions, Trades callings and Employments Act, 2006 & Sikkim Tax on Professions, Trades, Callings and Employments Rules, 2006	Section 9 (1) (2), Rule 12 (1)	Ensure to furnish to Commissioner in Form 5 monthly returns showing details of salary/wages paid and tax deducted in the preceding month accompanied by Challan of payment of prescribed fees within the month following end of quarter.	Form 5	<b>30th January, 2022</b>	NA
39	Contract Labour (Regulation and Abolition) Act, 1970	Rule 81 –A	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service shall furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate)	Form XXX	<b>31st January, 2022</b>	NA
40	The Factories Act, 1948 & The Andhra Pradesh Factories Rules, 1950	Section 41 B & Rule 61 (SB) (E)	Ensure to submit an annual return in Form AR to the Inspector before 31st January of the following year.	Form AR	<b>31st January, 2022</b>	NA



## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

41	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Dadra and Nagar Haveli)	Rule 141	Ensure to maintain a register of all accidents and dangerous occurrences in Form 37 with prescribed details. Copies of entries shall be provided to Inspector quarterly in Form 39.	Form No. 37	<b>31st January, 2022</b>	NA
42	Payment of Gratuity Act, 1972 & Tamil Naidu Payment of Gratuity Rules	Rule 21	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service shall furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate)	Form 'V'	<b>31st January, 2022</b>	NA
43	Maternity Benefit Act, 1961 & Tamil Naidu Maternity Benefit Rules	Rule 3(4)	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service shall furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate)	Form L	<b>31st January, 2022</b>	NA
44	Tamil Nadu Shops And Establishments Act, 1947	Rule 6 B	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service shall furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate)	Form O	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

45	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017 and The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018	Section 26; Rule 27	Ensure to file the annual return on the online portal of Maharashtra Labour Government in form R within 2 months from the year ending on the 31st January.	Form R	<b>31st January, 2022</b>	NA
46	The Factories Act, 1948 and the Tripura Factories Rules, 2007.	Section 110B; Rule 165 (a)	Ensure to furnish annual returns in Form 35 in duplicate on or before 31st January every year.	Form 35	<b>31st January, 2022</b>	NA
47	The Payment of Wages Act, 1936 & The West Bengal Payment of Wages Rules, 1958	Rule 19	Ensure to submit an annual return in Form IV on or before 31-Jan to Chief Inspector of Factories or the Labour Commissioner or Regional Labour Commissioner (Central).	Form IV	<b>31st January, 2022</b>	NA
48	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Dadra and Nagar Haveli)	Rule 136 (a)	Ensure to file combined annual returns to the Chief Inspector in Form no. 34 in duplicate on or before 31-Jan.	Form No. 34	<b>31st January, 2022</b>	NA
49	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Dadra and Nagar Haveli)	Rule 141	Ensure to maintain a register of all accidents and dangerous occurrences in Form 37 with prescribed details. Copies of entries shall be provided to Inspector quarterly in Form 39.	Form No. 37	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

50	The Factories Act, 1948 and The West Bengal Factories Rules, 1958	Rule 103 (1)	Ensure to file annual returns to the Chief Inspector in Form no. 22 in duplicate on or before 31-Jan either physically or electronically in the official portal of the Directorate of Factories.	Form 22	<b>31st January, 2022</b>	NA
51	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Daman)	Rule 136 (a)	Ensure to file combined annual returns to the Chief Inspector in Form no. 34 in duplicate on or before 31-Jan.	Form No. 34	<b>31st January, 2022</b>	NA
52	The Factories Act, 1948 & The Goa Factories Rules, 1985 (as applicable to Daman)	Rule 141	Ensure to maintain a register of all accidents and dangerous occurrences in Form 37 with prescribed details. Copies of entries shall be provided to Inspector quarterly in Form 39.	Form No. 37	<b>31st January, 2022</b>	NA
53	The Telangana Labour Welfare Fund Act, 1987 & The Telangana Labour Welfare Fund Rules, 1988	Rule 6	Ensure to submit a statement of employer's/employee's contributions to the Welfare Commissioner on or before 31-Jan in Form F.	Form F	<b>31st January, 2022</b>	NA
54	Gujarat Shops And Establishments Act, 1948	Rule 27 Annual Return.	Ensure to submit the Annual Return in Form-Q to the Inspector within one month after completion of the calendar year ending on the 31st January. It shall be submitted online where online access is available.	Form Q	<b>31st January, 2022</b>	NA
55	Tamil Nadu Labour Welfare Fund Act, 1972	Rule 12(4)	Ensure to Furnish Statement under the prescribed rules.	Form A	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

56	The Payment of Wages Act, 1936 and The Tamil Nadu Payment of Wages Rules, 1937	Section 26 (3) (a) & Rule 18	Ensure to submit annual return in Form IV for the wages and deductions, to the Inspector before 31st of January following the end of the calendar year to which the return relates.	Form IV or Form 22 (Factories Rule)	<b>31st January, 2022</b>	NA
57	The Maternity Benefit Act, 1961 and The Tamil Nadu Maternity Benefit Rules, 1967	Section 28 & Rule 16	Ensure to submit annual return in Form K to the Inspector, before 31st of every January, giving information to the particulars specified in respect of the preceding year.	Form K or (Form 22 -Factories Rule) or (Form XIII - Catering Establishment) or (	<b>31st January, 2022</b>	NA
58	The Minimum Wages Act, 1948 & The Andhra Pradesh Minimum Wages Rules, 1960	Rule 22 (4) (iii)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
59	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 III A, Form VII C	<b>31st January, 2022</b>	NA
60	Arunachal Pradesh Minimum Wages Act & Rule 1948	Rule 21 (4A)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
61	The Factories Act, 1948 and Punjab Factories Rules, 1952 (As applicable to the UT Chandigarh)	Section 110 & Rule 107 (1)	Ensure to submit annual return in Form 21 in duplicate to the Inspector, before the 31st of January every year.	Form 21	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

62	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 January, 2022</b>	NA
63	Minimum Wages Act, 1948 and The Punjab Minimum Wages Rules, 1950	Section 30 & Rule 21 (4A)	Ensure to submit annual return in Form III, showing the deductions from wages, to the Inspector before 1st February following the end of the year to which the return relates.	Form III	<b>31st January, 2022</b>	NA
64	Tamil Nadu Factories Rules, 1950 .	Rule 100	Ensure to furnish the Combined Annual Return in Form No 22 .	Form 22	<b>31st January, 2022</b>	NA
65	The Kerala Industrial Establishments (National and Festival Holidays) Act, 1958 & Kerala Industrial Establishments (National and Festival Holidays) Rules, 1959	Rule 10	Ensure to submit an annual return in Form V on or before 31-Jan annually to the Inspector.	Form V	<b>31st January, 2022</b>	NA
66	The Maternity Benefit Act, 1961 & The Kerala Maternity Benefit Rules, 1964	Rule 16	Ensure to prepare and submit annual return in Form L and M to the Chief Inspector on or before 31-Jan every year.	Form L, M	<b>31st January, 2022</b>	NA

## #duedates for Compliances{31<sup>st</sup> January to 6<sup>th</sup> February, 2022}

67	The Minimum Wages Act, 1948 & The Goa, Daman and Diu Minimum Wages Rules, 1975	Rule 22 (4) (iii)	Ensure to file an annual return in Form III to the Inspector on or before 31-Jan every year.	Form III	<b>31st January, 2022</b>	NA
68	*Payment of Bonus Act, 1965 and Rules ( For various States )	Rule 5 ( Central Rules )	Ensure to upload an unified annual return in Form D on or before 1 February every year on the web portal of Central Government in Ministry of Labour and Employment with specifics of the preceding accounting year.	Form D	<b>1st February, 2022</b>	NA
69	*The Minimum Wages Act, 1948 ( For Various States )	Section 30	Ensure to submit annual return in Form III, showing the deductions from wages, to the Inspector before 1st February following the end of the year to which the return relates.	Form III	<b>1st February, 2022</b>	NA
*Payment of Bonus Act, 1965 and Rules (For various States ): <i>Karnataka , Kerala, Goa, Maharashtra Punjab, Rajasthan Chhattisgarh, Haryana, Himachal Pradesh, Arunachal Pradesh, Jammu &amp; Kashmir, Chandigarh, Jharkhand, Assam, Tamil Nadu, Uttar Pradesh, West Bengal, Bihar, Delhi, Gujarat.</i>						
*The Minimum Wages Act, 1948 (For Various States ): <i>Assam, Odisha, Gujarat, Kerala, Mizoram, Meghalaya, Goa, Jammu &amp; Kashmir, Himachal Pradesh, Haryana, West Bengal, Punjab, Tripura, Sikkim</i>						