

#duedates for Compliances This Week{31st May, 2021- 6th June, 2021}

Sr. No	Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Due Date	Extended date
1	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Issue of TDS Certificate on Purchase of Immovable Property	Ensure 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	February, 2021	14th April, 2021	On or Before 31st May 2021
2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Issue of TDS Certificate on Payment of rent by certain individuals or Hindu undivided family.	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	February, 2021	14th April, 2021	On or Before 31st May 2021
3	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Issue of TDS Certificate on Payment of certain sums by certain individuals or Hindu undivided family	Ensure every person responsible for deduction of tax under section 194M 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	February, 2021	14th April, 2021	On or Before 31st May 2021

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4	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4A)	Furnishing Challan-cum Statement for tax deducted under Section 194-IA	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 March, 2021	Form 26QB	March, 2021	30th April, 2021	On or Before 31st May 2021
5	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4B)	Furnishing Challan-cum Statement for tax deducted under Section 194-IB	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in the month of March, 2021	Form No.26Q C	March, 2021	30th April, 2021	On or Before 31st May 2021
6	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4C)	Furnishing Challan-cum Statement for tax deducted under Section 194M	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in the month of March, 2021	Form No.26Q D	March, 2021	30th April, 2021	On or Before 31st May 2021
7	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 30(b)(i)	Deposit of TDS by assessee other than office of Government	Due date for deposit of Tax deducted by an assessee other than an office of the Government, to the credit of Central Government for the month of March, 2021	-	March, 2021	30th April, 2021	On or Before 31st May 2021
8	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114C (a)	E-filing of declaration information provided in Form 60	Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2020 to March 31, 2021	-	-	30th April, 2021	On or Before 31st May 2021

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9	Income Tax Act 1961 and Income Tax Rules, 1962	-	Updating UDIN for Audit forms/ Audit certificates	UDIN for Audit forms/ Audit certificates to be updated till 30th April, 2021	-	-	30th April, 2021	On or Before 31st May 2021
10	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114	Application for allotment of PAN in case of non-individual resident person	Due date for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2020-21 and hasn't been allotted any PAN	Form No. 149A	-	31st May, 2021	NA
11	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114	Application for allotment of PAN in case of person	Due date for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN	Form No. 49 AA	-	31st May, 2021	NA
12	Income Tax Act 1961 and Income Tax Rules, 1962	Section 285BA(1)(k)	E-filing of annual statement in Form No. 61B	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) for calendar year 2020 by reporting financial institutions	Form No. 61B	January , 2020 to December 2020	31st May, 2021	NA