

## #duedates for Compliances this Week{10<sup>th</sup> – 17<sup>th</sup> of May, 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	April, 2021	15th May, 2021	NA
2		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	April, 2021	15th May, 2021	NA
3		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	April, 2021	15th May, 2021	NA

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4	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	Furnishing Monthly Details Of Outward Supplies by the Registered Persons with Turnover Above 1.5 Crores in Form GSTR-1	Every registered person with turnover above 1.5 Crores shall furnish electronically with details of outward supplies of goods or services during the tax period in FORM GSTR-1 electronically on and before the 10th of the month succeeding tax period and such details required to be communicated to the recipient of the supplies. The FORM GSTR-1 includes: 1. invoice wise details of all for Inter-State and Intra-State supplies made to registered persons; and Inter-State supplies with invoice value more than 2,50,000 Rupees made to unregistered persons; 2. debit and credit notes issued during the month for invoices issued previously.	FORM GSTR-1	April, 2021	11th May, 2021	<b>26th May 2021</b>
5		Rule 59(2)	Invoice Furnishing Facility (IFF) under the QRMP scheme	Due date for GST return for the taxpayers who opted for QRMP scheme (Optional).	GSTR 1 IFF (QRMP)	April, 2021	13th May, 2021	<b>28th May 2021</b>
6		Section 39 (4) & Rule 65	Submit Monthly Returns By Input Service Distributor in Form GSTR-6	Every input service distributor shall furnish every month within 13 days after end of such month electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and issued through common portal.	FORM GSTR-6	April, 2021	13th May, 2021	<b>NA</b>
7		Section 39 (3) & Rule 66(1 & 2)	Submission Monthly Returns By Registered Person Deducting TDS Under Section 51 in Form GSTR-7	Every registered person deducting TDS under the Section 51 shall furnish a return in FORM GSTR-7 electronically within ten days after the end of such month.	FORM GSTR-7	April, 2021	10th May, 2021	<b>NA</b>

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8		Rules 67(1 & 2)	Form And Manner Of Submission Of Statement Of Supplies Through An E-Commerce Operator in Form GSTR-8	Every electronic commerce operator required to collect TDS under Section 52 shall furnish a statement in FORM GSTR-8 electronically.	FORM GSTR-8	April, 2021	10th May, 2021	NA
10	SEBI (LODR) Regulations, 2015	Regulation 33 (3)	Submission of Financial Results	Due date for listed entity to submit quarterly financial results to the stock exchange within forty-five days of end of each quarter.	-	January to March, 2021	15th May, 2021	30th June 2021
11		Regulation 32 (1)	Statement of deviation or variation in use of funds	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 .	-	January to March, 2021	15th May, 2021	30th June 2021
12			Declaration of Being Large Coporate ( Annual Disclosure )	The Company needs to declare to Stock Exchange as Initial and Annual Disclosure that it is or not fulfilling the criteria of being a Large Corporate as mentioned in the circular Dated November 26, 2018	-	April 2020 to 31st March 2021	15th May, 2021	NA
13	Employees Provident Fund (EPFO)	-	Monthly payments & returns (Un-Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	April, 2021	15th May, 2021	NA
14	Employee State Insurance Act, 1948 (ESIC)	-	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	-	April, 2021	15th May, 2021	NA
15	The Kerala Shops And Commercial Establishments Workers Welfare Fund Act,2006	Rule 31(2)	Monthly Contribution	Ensure to pay monthly contribution in Form 6 to the District executive Officer.	Form 6	April, 2021	15th May, 2021	NA

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16	Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Section 7 & Rule 12	Monthly Return	To pay the returning Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	April, 2021	10th May, 2021	NA
17	Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Section 7 & Rule 12	Monthly Return	To pay the paying the requisite amount into the Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	April, 2021	10th May, 2021	NA
18	Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Rule 11	Monthly Return	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	April, 2021	10th May, 2021	NA
19	Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	Monthly Return	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	April, 2021	15th May, 2021	NA
20	Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Monthly Return	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	April, 2021	15th May, 2021	NA