

#duedates for Compliances this Week {14th – 20th June, 2021}

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 208 & Rule 125	Due date for 1st instalment of advance tax for the assessment year 2022-23 (FY 2021-22)	Challan ITNS 280	15th June, 2021	NA
2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203 & Rule 31A	Due date for issue of quarterly statement of TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2021 in Form 16A.	Form No. 16A	15th June, 2021	NA
3	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Issue of TDS Certificate on Purchase of Immovable Property	Form 16B	14th June, 2021	NA
4	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.	Form 16C	14th June, 2021	NA
5	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	Form 16D	14th June, 2021	NA
6	Income Tax Act 1961 and Income Tax Rules, 1962	Section 206C & Rule 37D	Due date for issuance of TCS Certificate for Q4 of FY 2020-21 in Form 27D. The due date has been extended from 30th May, 2021 to 15th June, 2021.	Form 27D	15th June, 2021	NA
7	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 6DDA	Monthly Statement Furnished by a Stock Exchange for Transactions Involving Client Codes Modification	Form 3BB	15th June, 2021	NA

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8	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	<p>Every registered person having aggregate annual turnover exceeding 5 Crore in the previous financial year to file FORM GSTR-3B for the month of March, 2021.</p> <p>As per the 43rd GST Council Meeting, the due date has been changed in the manner below:</p> <p>1. 5th May, 2021: If furnished by 5th May, 2021, no interest will be charged.</p> <p>2. 19th June, 2021: If furnished by 19th June, then 9% interest shall be charged.</p> <p>3. From 20th June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B.</p>	FORM GSTR-3B	FORM GSTR-3B	<p>> Till 5th May, 2021 (No interest)</p> <p>> Till 19th June, 2021 (with 9% Interest)</p> <p>> From 20th June, 2021 (with 18% interest)</p>
9	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	<p>Every registered person having aggregate annual turnover exceeding 5 Crore in the previous financial year to file FORM GSTR-3B for the month of May, 2021.</p>	FORM GSTR-3B	20th June, 2021	NA
10	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	<p>Every registered person having aggregate annual turnover up to 5 Crore in the previous financial year to file FORM GSTR-3B for the month of March, 2021.</p> <p>As per the 43rd GST Council Meeting, the due date has been changed in the manner below:</p> <p>1. 5th May, 2021: If furnished by 5th May, 2021, no interest will be charged.</p> <p>2. 19th June, 2021: If furnished by 19th June, then 9% interest shall be charged.</p> <p>3. From 20th June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B.</p>	FORM GSTR-3B	20th April, 2021	<p>> Till 5th May, 2021 (No interest)</p> <p>> Till 19th June, 2021 (with 9% Interest)</p> <p>> From 20th June, 2021 (with 18% interest)</p>

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11	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 up to 5 Crore in the previous financial year to file FORM GSTR-3B for the month of May, 2021.	FORM GSTR-3B	20th June, 2021	NA
12	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (5) & Rules 63	Submission Of Monthly Return By Non-Resident Taxable Person in Form GSTR-5	FORM GSTR-5	20th June, 2021	NA
13	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 64	Form and manner of submission of return by persons providing online information and database access or retrieval services	FORM GSTR-5A	20th June, 2021	NA
14	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 62	<p>Quarterly Challan-cum-statement to be furnished by composition dealers for the quarter ending on 31st March, 2021.</p> <p>As per the 43rd GST Council Meeting recommendation, the due date has been changed from 18th April, 2021 in the manner below:</p> <p>1. 3rd May, 2021: If furnished by 3rd May, 2021, no interest will be charged.</p> <p>2. 17th June, 2021: If furnished by 17th June, then 9% interest shall be charged.</p> <p>3. From 18 June, 2021 onwards, 18% interest shall be charged for furnishing the challan cum statement.</p>	CMP-08	18th April, 2021	<p>> Till 3rd May, 2021(No interest)</p> <p>> Till 17th June, 2021 (with 9% Interest)</p> <p>> From 18th June, 2021 (with 18% interest)</p>

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15	Companies Act, 2013 & Companies (Incorporation) Rules, 2014	Rule 25A	Every company incorporated on or before 31st December 2017 should file the details of the company in e-Form INC-22A known as e-Form 'ACTIVE' (Active Company Tagging Identities and Verification) on or before 15th June, 2021	E-Form INC-22A	15th June 2021	NA
16	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	15th June, 2021	NA
17	Employee State Insurance Act, 1948 (ESIC)	-	Filing of Electronic-Challan cum Return for Contribution under EPF	-	15th June, 2021	NA
18	Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	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 June, 2021	NA
19	Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	15th June, 2021	NA

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20	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Rule 11 A & Rule 19 A	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 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th May, 2021	20th June 2021
21	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6A	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 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th June, 2021	NA
22	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6A	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 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th June, 2021	NA