

#duedates for Compliances this Week{19th to 25th April, 2021}

Sr. No	Act and Rules	Section/ Rules	Compliance Activity	Forms	Due-Date
1	Central Goods and Services Tax Act, 2017 & Central Goods and Services Tax Rules, 2017	Section 39 (7)	Every registered person other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10, 51 & 52 shall pay monthly tax on or before 20th of every calendar month.	-	20th April, 2021
2		Rule 61 (5)	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.	FORM GSTR-3B	20th April, 2021
3		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 March, 2021. (For Category A opting for QRMP Scheme: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	22nd April, 2021
4		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 March, 2021. (For Category B opting for QRMP Scheme: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi)	FORM GSTR-3B	24th April, 2021
5		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 quarter January to March, 2021. (For Category A opting for QRMP Scheme: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	22nd April, 2021

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6		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 quarter January to March, 2021. (For Category B opting for QRMP Scheme: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi)	FORM GSTR-3B	24th April, 2021
7		Section 39 (5) & Rules 63	Every registered non-resident taxable person shall furnish return in FORM GSTR-5 electronically with 20th day of calendar month including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act	FORM GSTR-5	20th April, 2021
8		Rule 64	Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.	FORM GSTR-5A	20th April, 2021
9		Rule 45 (3)	Ensure principal employer shall submit the details of Challan in respect of goods dispatched to a job worker or received from a job worker during a quarter shall be included in FORM GST ITC-04 furnished on or before 25th of the month preceding such quarter.	FORM GST ITC-04	25th April, 2021
10	SEBI (LODR) Regulations, 2015	Regulation 13(3)	Ensure listed entities file a statement containing the number of investor complaints pending, received, disposed off and those remaining unresolved at the end of the quarter, with the Stock Exchange within 21 days from the end of each quarter.	-	21st April, 2021

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11		Regulation 31(1)(b)	Ensure listed entities file a statement showing holding of securities and shareholding pattern separately for each class of securities on a quarterly basis, within 21 days from the end of each quarter, to the Stock Exchange.	-	21st April, 2021
12	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	25th April, 2021