

#duedates for Compliances this Week{21st- 27th June, 2021}



Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	<p>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.</p> <p>The FORM GSTR-1 includes:</p> <ol style="list-style-type: none"> 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. <p>(The due date has been extended for GSTR 1 by 15 days as decided in 43rd GST Council Meeting)</p>	FORM GSTR-1	11th June, 2021	26th June, 2021
2	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> <ol style="list-style-type: none"> 1. 5th May, 2021: If furnished by 5th May, 2021, no interest will be charged. 2. 19th June, 2021: If furnished by 19th June, then 9% interest shall be charged. 3. From 20th June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B. 	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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3	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. As per the 43rd GST Council Meeting, the due date has been changed in the manner below:</p> <ol style="list-style-type: none"> 1. 5th May, 2021: If furnished by 5th May, 2021, no interest will be charged. 2. 19th June, 2021: If furnished by 19th June, then 9% interest shall be charged. 3. From 20th June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B. 	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>
4	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 quarter January to March, 2021.</p> <p>(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)</p> <p>As per the 43rd GST Council Meeting, the due date has been changed in the manner below:</p> <ol style="list-style-type: none"> 1. 7th May, 2021: If filed by 7th May, 2021, no interest will be charged. 2. 21st June, 2021: If filed by 21st June, then 9% interest shall be charged. 3. From 22nd June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B. 	FORM GSTR-3B	22nd April, 2021	<p>> Till 7th May, 2021 (No interest)</p> <p>> Till 21st June, 2021 (with 9% Interest)</p> <p>> From 22nd June, 2021 (with 18% interest)</p>

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5	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 quarter January to March, 2021.</p> <p>(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)</p> <p>As per the 43rd GST Council Meeting, the due date has been changed in the manner below:</p> <ol style="list-style-type: none"> 1. 9th May, 2021: If filed by 9th May, 2021, no interest will be charged. 2. 24th June, 2021: If filed by 24th June, then 9% interest shall be charged. 3. From 24th June, 2021 onwards, 18% interest shall be charged for filing GSTR-3B. 	FORM GSTR-3B	24th April, 2021	<p>> Till 9th May, 2021 (No interest)</p> <p>> Till 24th June, 2021 (with 9% Interest)</p> <p>> From 24th June, 2021 (with 18% interest)</p>
6	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> <ol style="list-style-type: none"> 1. 3rd May, 2021: If furnished by 3rd May, 2021, no interest will be charged. 2. 17th June, 2021: If furnished by 17th June, then 9% interest shall be charged. 3. From 18 June, 2021 onwards, 18% interest shall be charged for furnishing the challan cum statement. 	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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7	Micro, Small and Medium Enterprises Development Act, 2006	-	MSMEs registered prior to 30th June 2020, there MSME registration shall remain valid only up to 31st March, 2021, i.e., after this date it is mandatory for each and every enterprise to register itself on Udyam portal.	-	1st April, 2021 onwards	NA
8	Micro, Small and Medium Enterprises Development Act, 2006	-	PAN and GSTIN shall be mandatory after 31st March, 2021. In case of non-availability of PAN and GSTIN, registration under MSME shall stand discontinued.	-	1st April, 2021 onwards	NA
9	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	25th June, 2021	NA