

#duedates for Compliances this Week{24th -30th 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	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 April, 2021	Form 26QB	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA
2		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-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 April, 2021	Form No.26QC	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA
3		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.26QD	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA
4		Rule 30(b)(i)	Issue of TCS certificates	Due date for Issue of TCS certificates for the 4th Quarter of the Financial Year 2020-21	-	January to March, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA

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5	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	26th May 2021
6		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	28th May 2021
7		Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B (For Category-B opting for QRMP Scheme)	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	January to March, 2021	24th April, 2021	24th May, 2021 (New Interest rate on Late Payment of GST) Nil Interest for 15 Days from original due date) 9% for next 15 days

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								18% Thereafter .
8		Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B (For Category-B not opting for QRMP Scheme)	Every registered person having aggregate annual turnover up to 5 Crore in the previous financial year to file FORM GSTR-3B for the month April, 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	April, 2021	24th May, 2021	23rd June 2021 (New Interest rate on Late Payment of GST) Nil Interest for 15 Days from original due date)9% for next 15 days 18% Thereafter .
9		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	NA
10		Regulation 33 (3)	Submissin of Financial Results	Due date for listed entity to submit quarterly and year-to-date financial results to the stock exchange within 60 days from the end of last quarter.	-	January to March, 2021	30th May 2021	30th June 2021
11	SEBI (LODR) Regulations, 2015	Regulation 33 (3)	Submission of Financial Results	Due date for listed entity to submit quarterly and year-to-date financial results to the stock exchange within 60 days from the end of last quarter.	-	January to March, 2021	30th May 2021	30th June 2021

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12		Regulation 24(a)	Annual Secretarial Compliance report	Submission of Annual Secretarial Compliance Report with Stock Exchange	-	April 2020 to 31st March 2021	30th May, 2021	30th June 2021
13	Limited Liability Partnership Act 2008	Section 35	LLP Annual Filing	Due Date for annual statement for submitting details of the business of the LLP and its partners for the FY 2020-21	LLP Form 11	April 2020 to 31st March 2021	30th May, 2021	31st July 2021
14	Employees Provident Fund (EPFO)	-	Monthly payments & returns (Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	April, 2021	25th May, 2021	NA
15	Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	Monthly Return	To furnish return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted.	Form VII	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA
16	Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Monthly Return & Challan	Furnish a monthly return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA

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17	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	Monthly Return	To pay the return or, as the case may be, revised return in electronic form which shall be in form III-B and payment as per return shall be made by Challan in MTR-6. Monthly return in case of tax Liability is less than Rs. 50,000.	Form III-b/ MTR -6 / Online (https://www.mahags.t.gov.in/en/ptec-otpt-payment)	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA
18	Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Monthly Return & Challan	To furnish return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	April, 2021	29th May , 2021 (As 30th May, 2021 is Sunday)	NA