

#duedatesforCompliances{25th to 31st October, 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	Rule 10V(7)	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager (if the assessee is required to submit return of income on October 31, 2021).	Form 3CEJ	31st October, 2021	NA
2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 11 & Rule 17(1)	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2021).	Form 9A	31st October, 2021	NA
3	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 128	Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2019-20 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is October 31, 2021).	Form 67	31st October, 2021	NA
4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 44AB & Rule 6G	Due date for filing of audit report under section 44AB for the assessment year 2021-22 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2021) The due date for filing of audit report for Assessment Year 2021-22 has been extended from September 30, 2021 to October 31, 2021 vide Circular no. 9/2021, dated 20-05-2021	Form No. 3CA; Form No. 3CB; Form No. 3CD	30th September, 2021	31st October, 2021

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5	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	<p>Due date for filing of return of income for the assessment year 2021-22 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies</p> <p>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended from 31st October, 2021 to 30th November, 2021 vide Circular no. 9/2021, dated 20-05-2021</p> <p>The due date for furnishing of return of income for Assessment Year 2021-22 has been further extended from 30th November, 2021 to 28th February, 2022 vide Circular no. 17/2021, dated 09-09-2021</p>	-	31st October, 2021	28th February, 2022
6	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4A)	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 September, 2021	Form 26QB	30th October, 2021	NA
7	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4B)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in form 26QC, in the month of August, 2021	Form No.26QC	30th October, 2021	NA
8	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4C)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in form 26QD in the month of August, 2021	Form No.26QD	30th October, 2021	NA

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9	Income Tax Act 1961 and Income Tax Rules, 1962	Section 206C(5) & Rule 37D	Furnishing of quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2021	Form 27D	30th October, 2021	NA
10	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92D & Rule 10DA	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2020-21	Form 3CEAB	31st October, 2021	NA
11	Income Tax Act 1961 and Income Tax Rules, 1962	Section 200(3)	Quarterly statement of TDS deposited for the quarter ending September 30, 2021	Form 24Q; 26Q and 27Q	31st October, 2021	NA
12	Income Tax Act 1961 and Income Tax Rules, 1962	Section 194A	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September 30, 2021	-	31st October, 2021	NA
13	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114B	Submission of form for declaration received in Form No. 60 during April 1, 2021 to September 30, 2021, to be filed by an individual or a person (not being a company or firm) who does not have a permanent account number and who enters into any transaction specified in rule 114B, to the concerned Director/Joint Director	-	31st October, 2021	NA
14	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	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 October, 2021	NA
15	Companies Act, 2013	Order 2 and 3 of Order dated 22nd January, 2019 & Section 405	All MSMEs should file a half-yearly return with the registrar for payments outstanding for more than 45 days, to Micro or Small Enterprises (MSME Vendors)	Form MSME-1 (Outstanding payment)	31st October, 2021	NA

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16	Companies Act, 2013 & Companies (Accounts) Rules, 2014	Section 137 & Rule 12(1)	Every company to file Financial Statements with ROC within 30days from conclusion of the AGM The MCA has vide an Office Memorandum dated 23rd September, 2021, notified the extension of due date of holding Annual General Meeting (AGM) by 2 months beyond the date companies are required to hold their AGM for the FY 2020-21. Companies can now hold AGM on or before 30th November, 2021 (Instead of 30th September, 2021)	AOC-4/ AOC-4(X BRL)	30th October, 2021 (Considering AGM held on 30th September, 2021)	30th December, 2021 (If AGM is held on 30th November, 2021)
17	Companies Act, 2013 & Companies (Management & Administration) Rules, 2014	Section 117 & Rule 24	Every company to File of resolutions with the ROC regarding Board Report and Annual Accounts (Within 30 days of passing of Board Resolution) The MCA has vide an Office Memorandum dated 23rd September, 2021, notified the extension of due date of holding Annual General Meeting (AGM) by 2 months beyond the date companies are required to hold their AGM for the FY 2020-21. Companies can now hold AGM on or before 30th November, 2021 (Instead of 30th September, 2021)	MGT-14	30th October, 2021 (Considering AGM held on 30th September, 2021)	30th December, 2021 (If AGM is held on 30th November, 2021)
18	Companies Act, 2013 & Companies (Cost Records and Audit) Rules, 2014	Rule 6(5)	The Cost Auditor to submit the Cost Audit Report (CAR) for the FY 2020-21 to the BOD of Companies by 27th September every year. And companies are required to file e-form CRA-4 within 30 days from the date of receipt of a copy of CAR from the Cost Auditor with the Central Government. The MCA has vide General	E-form CRA-4	CAR: 27th September, 2021 CRA-4: (within a period of thirty days from the	CAR: 31st October, 2021 CRA-4: 30th November, 2021

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			Circular No. 15/2021, notified the extension of due date of filing Cost Audit Report from 27th September, 2021 to 31st October, 2021.		date of receipt of a copy of the cost audit report)	
19	SEBI (Depositories and participants) Regulations 2018	Regulation 76 -Reconciliation of Share Capital Audit.	All Listed entities are required to submit Reconciliation of Share Capital Audit Report on a quarterly basis to the stock exchanges audited by a qualified chartered accountant or a practicing company secretary for the purpose of reconciliation of share capital held in depositories and in physical form with the issued / listed capital.	-	30th October 2021	NA
20	Limited Liability Partnership Rules, 2009	Rule 24	Every LLP to submit the data of its profit or loss and balance sheet by filing a statement of accounts and solvency annually with RoC by LLP in Form 8	Form 8	30th October, 2021	NA
21	Employees Provident Fund (EPFO)	-	Monthly Returns For Exempted Employer Under EDLI Scheme .	FORM 7(IF)	25th October, 2021	NA
22	Employee Provident Fund And Miscellaneous Provisions Act, 1952 (International Workers Return)	—	Monthly Returns For Reporting Details Of International Workers (Statement IW-1)	IW-1	25th October, 2021	NA
23	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6 A / Rule 11 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 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	20th October, 2021	NA

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24	Bihar Shops and Establishments Act, 1953 (Applicable to Jharkhand)	Rule 43	Ensure to File Quarterly Return to the Chief Inspector.	Form XIX	30th October 2021	NA
25	Bihar Shops and Establishments Act, 1953	Rule 43	Ensure to File Quarterly Return to the Chief Inspector.	Form XIX	30th October 2021	NA
26	Contract Labour (Regulation and Abolition) Act, 1970	Rule 81	Ensure to pay Half yearly returns.	Form XX	30th October 2021	NA
27	All States -Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	Section 5	Ensure to pay quarterly returns.	ER-1	30th October 2021	NA
28	Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	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	30th October 2021	NA
29	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	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.mahagst.gov.in/en/ptec-otpt-payment)	30th October 2021	NA
30	Assam Professions, Trades, Callings And Employments	Rule 12(1) & Rule 26	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	30th October 2021	NA

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	Taxation Act, 1947					
31	Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) , Rule 26	Ensure to 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	30th October 2021	NA
32	Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	To furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury Challan in Form O.T.C.-6 in in triplicate, duly filled.	Form V / Form O.T.C.-6	30th October 2021	NA
33	The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011	Rule 12(3)	Ensure to pay Annual return	Form JPT 203	30th October 2021	NA