

## #duedates for Compliances this Week- 27<sup>th</sup> September to 3<sup>rd</sup> 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	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) <b>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</b>	Form No. 3CA; Form No. 3CB; Form No. 3CD	<b>30th September, 2021</b>	<b>31st October, 2021</b>
2	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	Due date for filing of return of income for the assessment year 2021-22 for all assessee (Individual / HUF/ AOP/ BOI whose books of accounts not required to be audited) other than (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 or (d) an assessee who is required to furnish a report under section 92E. <b>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended from July 31, 2021 to September 30, 2021 vide Circular no. 9/2021, dated 20-05-2021</b>	-	31st July, 2021	<b>30th September, 2021</b>

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3	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 August, 2021	Form 26QB	<b>30th September, 2021</b>	NA
4	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	<b>30th September, 2021</b>	NA
5	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	<b>30th September, 2021</b>	NA
6	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114AAA	The due date for linking Aadhaar number with PAN has been extended from March 31, 2021 to June 30, 2021 vide Notification S.O. 1432(E), dated 31-03-2021 <b>The due date for linking Aadhaar number with PAN has been further extended from September 30, 2021 till 31st March, 2022 vide Notification no. 113/2021, dated 17th September, 2021.</b>	-	<b>30th September, 2021</b>	<b>31st March, 2022</b>
7	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115UB & Rule 12CB(1)(i)	Statement to be furnished in Form No. 64C by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2020-21. <b>The due date for furnishing of statement in Form no. 64C has been extended has been extended from 31st July, 2021 to 30th September, 2021 vide Circular dated 3rd August, 2021.</b>	Form No. 64C	30th June, 2021	<b>30th September, 2021</b> (earlier extended till 31st July, 2021 and before that till 15th July, 2021)

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8	Central Goods and Services Tax Act, 2017	Section 30 (1)	Due date for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021, in those cases where registrations have been cancelled for (a) not furnishing returns for 3 consecutive tax periods and; (b) not furnishing returns for a continuous period of 6 months. <b>The timelines for filing of application for revocation of cancellation of registration has been extended to 30th September, 2021 vide notification no. 34/2021 – Central Tax dated 29th August, 2021.</b>	-	-	<b>30th September, 2021</b>
9	Companies Act, 2013 & Companies (Accounts) Rules, 2014	Section 137 & Rule 12(1)	Every One person company (OPC) to file copy of the financial statements within one hundred eighty days from the closure of the financial year.	AOC-4, AOC-4 CFS (if any)	<b>30th September, 2021</b>	NA
10	Companies Act, 2013 & Companies (Appointment and Qualification of Directors) Rules, 2014,	Rule 12A	Every Director/Partners/Designated Partners who has been allotted a 'Director Identification Number' (DIN) as on 31st March of a financial year shall file DIR-3 KYC is an annual e-form, on or before 30th September of the immediately next financial year.	DIR-3 KYC	<b>30th September, 2021</b>	NA

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11	Companies Act, 2013 & Companies (Registration of Foreign Companies) Rules, 2014	Section 381 & Rule 4 & Rule 6	Every foreign company registered under Foreign Contribution Regulations Act (FCRA) has to submit with the Registrar of Companies, Form FC-3 detailing the list of places of business of the foreign company along with the financial statements of the company, within a period of six months of the close of the financial year.	Form FC-3	<b>30th September, 2021</b>	NA
12	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	<b>30th September, 2021</b>	NA
13	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	<b>30th September, 2021</b>	NA

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14	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 ( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> )	<b>30th September, 2021</b>	NA
15	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	<b>30th September, 2021</b>	NA
16	Assam Professions, Trades, Callings And Employments Taxation Act, 1947	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	<b>30th September, 2021</b>	NA
17	The Tamil Nadu Municipal Laws (Second Amendment) Act, 1998	Amendments & Addition of New Chapter	Ensure to furnish Half Yearly Payment Of Enrolment Tax( Non-Salaried)	FORM 2	<b>30th September, 2021</b>	NA

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