

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 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 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 October, 2021	Form 26QB	<b>30th November, 2021</b>	NA
2	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 October, 2021	Form No.26QC	<b>30th November, 2021</b>	NA
3	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 October, 2021	Form No.26QD	<b>30th November, 2021</b>	NA

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4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	<p>Return of income for the assessment year 2021-22 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)</p> <p><b>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended from 30th November, 2021 to 31st December, 2021 vide Circular no. 9/2021, dated 20-05-2021</b></p> <p><b>The due date for furnishing of return of income for Assessment Year 2021-22 has been further extended from 31st December, 2021 to 28th February, 2022 vide Circular no. 17/2021, dated 09-09-2021</b></p>	-	30th November, 2021	<b>28th February, 2022</b>
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><b>Vide Circular no. 9/2021, dated 20-05-2021, the due date of furnishing of Return of Income for the Assessment Year 2021-22, which is 31 s1 October 2021 under sub-section (1) of section 139 of the Act, was extended to 30th November 2021.</b></p>	-	31st October, 2021	<b>30th November, 2021</b>

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

6	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92E & Rule 10E	Audit report under section 44AB for the assessment year 2021-22 in the case of an assessee who is also required to submit a report in Form 3CEB pertaining to international or specified domestic transactions under section 92E. <b>The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act for the Previous Year 2020-21, which is 31st October 2021 , has been extended to 30th November 2021 vide Circular no. 9/2021, dated 20-05-2021</b>	Form 3CEB	31st October, 2021	<b>30th November, 2021</b>
7	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92D(4) & Rule 10DA	Designated Constituent Entity of an international group for the accounting year 2020-21 to furnish information and documents specified under Rule 10DA(1) in Form 3CEAA to the Joint Director for the accounting year 2020-21.	Form 3CEAA	<b>30th November, 2021</b>	NA
8	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115U & Rule 12C	Furnishing of statement of income distribution by Venture Capital Company or venture capital fund by the 30th November of the Financial year following the previous year (2020-21) during which such income is paid or credited, to the Chief Commissioner or Commissioner of Income-tax, in Form No. 64 to the Chief Commissioner or Commissioner of Income-tax having jurisdiction.	Form 64	<b>30th November, 2021</b>	NA
9	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115UB & Rule 12CB(1)(ii)	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2020-21) to units holders	Form No.64D	<b>30th November, 2021</b>	NA

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

10	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 10TE(1)	Assessee to furnish Form 3CEFA for exercising the option of safe harbour rules for international transaction, to the Assessing Officer for the specified assessment year	Form 3CEFA	<b>30th November, 2021</b>	NA
11	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 10THD	Assessee to furnish Form 3CEFB for exercising the option of safe harbour rules for domestic transaction, to the Assessing Officer for the specified assessment year.	Form 3CEFB	<b>30th November, 2021</b>	NA
12	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115UA & Rule 12CA(2)(i)	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2020-21. This statement is required to be filed electronically to Principal CIT or CIT in Form No. 64A	Form No.64A	<b>30th November, 2021</b>	NA
13	Income Tax Act 1961 and Income Tax Rules, 1962	Section 11 & Rule 17(2)	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 November 30, 2021).	Form 9A	<b>30th November, 2021</b>	NA
14	Income Tax Act 1961 and Income Tax Rules, 1962	Section 11(2) & Rule 17(2)	Statement in Form no. 10 to be furnished to accumulate income for future application under Section 10(21) or Section 11(1) (if the assessee is required to submit return of income on November 30, 2021).	Form 10	<b>30th November, 2021</b>	NA
15	Income Tax Act 1961 and Income Tax Rules, 1962	Section 35 (2AB) & Rule 6(7A)(c')	Submission of copy of audit of accounts in Form No. 3CLA to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].	Form No. 3CLA	<b>30th November, 2021</b>	NA
16	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 2020-21 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is November 30, 2021).	Form 67	<b>30th November, 2021</b>	NA

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

17	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 November 30, 2021).	Form 3CEJ	<b>30th November, 2021</b>	NA
18	Income Tax Act 1961 and Income Tax Rules, 1962	Section 195(6) & Rule 37BB	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2021 (Q1 of FY 2021-22) <b>The due date for furnishing of statement in Form no. 15CC has been extended from July 15, 2021 to July 31, 2021 vide Circular no. 12/2021, dated 25-06-2021</b> <b>The due date for furnishing of statement in Form no. 15CC has been extended from July 31, 2021 to August 31, 2021 vide Circular No.15 of 2021, dated 03-08-2021</b> <b>The due date for furnishing of statement in Form no. 15CC has been extended from August 31, 2021 to November 30, 2021 vide Circular No.16 of 2021, dated 29-8-2021</b>	Form No. 15CC	15th July, 2021	<b>30th November, 2021 ( Earlier extended to August 31, 2021 and July 31, 2021)</b>
19	Income Tax Act 1961 and Income Tax Rules, 1962	Section 197A(1), 197A(1A) & Rule 29C	Due date of uploading of declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2021 <b>The due date for uploading declarations has been extended from July 15, 2021 to August 31, 2021 vide Circular no. 12/2021, dated 25-06-2021</b> <b>The due date for uploading declarations has been further extended from August 31, 2021 to November 30, 2021 vide Circular no. 16/2021, dated 29-08-2021</b>	Form. 15G/15H	15th July, 2021	<b>30th November, 2021 ( earlier extended till 31st August, 2021)</b>

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

20	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	-	One time option is provided to file pending GST returns with reduced late fee for the period of July, 2017 to April, 2021.	-	<b>30th November, 2021</b>	NA
21	Companies Act, 2013 & Companies (Prospectus and Allotment of Securities) Rules, 2014	Section 42& Rule 14(3)	Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.	PAS-6	<b>29th November, 2021</b>	NA
22	Companies Act, 2013 & Companies (Management & Administration) Rules, 2014	Section 92(1) & Rule 11(1)	<p>Every company should file an annual return, furnishing details about the company within 60 days from the conclusion of AGM.</p> <p><b>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)</b></p>	MGT-7	29th November, 2021 (Considering AGM held on 30th September, 2021)	<b>29th January, 2022 (If AGM is held on 30th November, 2021)</b>

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

23	Companies Act, 2013 & Companies (Cost Records and Audit) Rules, 2014	Rule 6(5)	<p>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.</p> <p><b>The MCA has vide General Circular No. 18/2021 dated 29th October, 2021, further extended the due date of filing Cost Audit Report from 31st October, 2021 to 30th November, 2021.</b></p> <p><b>Earlier, MCA had vide General Circular No. 15/2021, notified the extension of due date of filing Cost Audit Report from 27th September, 2021 to 31st October, 2021.</b></p>	CAR & E-form CRA-4	<p>CAR: 27th September, 2021</p> <p>CRA-4: (within a period of thirty days from the date of receipt of a copy of the cost audit report)</p>	<p><b>CAR: 30th November, 2021 (Earlier extended till 31st October, 2021)</b></p> <p><b>CRA-4: 31st December, 2021</b></p>
24	Employee State Insurance Act, 1948 (ESIC)	-	<p>Filing of Electronic-Challan cum Return for Contribution under EPF</p> <p><b>The ESIC has vide notification dated 16th November, 2021, extended the due date for remission of ESI Contribution for the month of October, from 15th November, 2021 to 30th November, 2021.</b></p>	-	15th November, 2021	<b>30th November, 2021</b>
25	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 November 2021</b>	NA
26	Orissa State Tax On Professions, Trades, Callings And	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 November 2021</b>	NA

## #duedates for Compliances this Week{November 29<sup>th</sup> to 5<sup>th</sup> December, 2021}

	Employments Act, 2000					
27	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 November 2021</b>	NA
28	Bihar Tax On Professions, Trades, Callings And Employments Act, 2011	Rule 6	Ensure to furnish to the prescribed authority an annual return.	Form PT - VIII & Form PT - IX	<b>On or Before 30th November 2021</b>	NA
29	Bihar Tax On Professions, Trades, Callings And Employments Act, 2011	Rule 5(3)	Every employer shall furnish to the prescribed authority a statement in form PT-IV, containing details of the tax deducted in respect of a year, on or before the end of the month of November of every year.	Form PT - IV	<b>On or Before 30th November 2021</b>	NA
30	Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Rule 4	Ensure to provide that holidays to be allowed for the succeeding year such list shall be submitted to the Inspector.	Form I	<b>30th November 2021</b>	NA
31	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 November 2021</b>	NA



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32	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 November 2021</b>	NA
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