

## #duedates for Compliances this Week- 31<sup>st</sup> August to 5<sup>th</sup> September, 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 July, 2021	Form No. 26QB	<b>30th August, 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 July, 2021	Form No. 26QC	<b>30th August, 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 July, 2021	Form No. 26QD	<b>30th August, 2021</b>	NA
4	Income Tax Act 1961 and Income Tax Rules, 1962	Section 197A(1), 197A(1A) & Rule 29C	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending June, 2021. <b>The due date for Uploading of the declarations has been extended from 15th July, 2021 to 31st August, 2021 vide Circular dated 25th June, 2021</b>	Form 15G/15H	15th July, 2021	<b>31st August, 2021</b>

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5	Income Tax Act 1961 and Income Tax Rules, 1962	Section 195 & Rule 37BB	Taxpayers are required to submit the Form 15CA along with the certificate of a CA in Form 15CB on the portal, before submitting a copy to the authorised dealer for any foreign remittance. <b>The due date for such submission has been extended from 15th July, 2021 to till 15th August 2021, vide Press release dated 20th July, 2021</b>	Form 15CA & Form 15CB	15th July, 2021	<b>31st August, 2021</b>
6	Companies Act, 2013 & Companies (Acceptance of Deposits) Rules, 2014	Rule 16(A)(2)	Every listed company needs to file this return furnishing information about deposits and/or outstanding receipt of loan or money other than deposits on or before 30th of June every year.  <b>The due date has been extended from 30th June, 2021 to 31st August, 2021 vide General Circular no. 11/2021 dated 30th June, 2021.</b>	DPT-3	30th June, 2021	<b>31st August, 2021</b>
7	Companies Act, 2013 & Companies (Incorporation) Rules, 2014	Rule 25A	Every company incorporated on or before 31st December 2017 should file the details of the company in e-Form INC-22A known as e-Form 'ACTIVE' (Active Company Tagging Identities and Verification) on or before 15th June, 2021  <b>The due date has been extended from 15th June, 2021 to 31st August, 2021 vide General Circular no. 11/2021 dated 30th June, 2021.</b>	E-Form INC-22A	15th June 2021	<b>31st August, 2021</b>

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8	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 payments to MSME's)	30th April, 2021	<b>31st August, 2021</b>
9	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	30th May, 2021	<b>31st August, 2021</b>
10	Companies Fresh Start Scheme (CFSS) 2020	-	Application for issue of immunity certificate under the Companies Fresh Start Scheme (CFSS) 2020 for companies availing the benefit under the scheme.	E-Form CFSS	30th September, 2020	<b>31st August, 2021</b>
11	Limited Liability Act, 2008	Section 35	Annual return that is to be filled by all LLPs irrespective of turnover during the year. Even when an LLP does not carry out any operations or business during the financial year, Form 11 needs to be filed within 60 days of closure of the financial year i.e. 30th May of each year. <b>The due date has been extended from 15th June, 2021 to 31st August, 2021 vide General Circular no. 11/2021 dated 30th June, 2021.</b>	Form 11	30th May, 2021	<b>31st August, 2021</b>

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12	Foreign Contribution Regulations Act , 2010 (FCRA) & Foreign Contribution (Regulation) Rules, 2011	Rule 17	Every association registered under Foreign Contribution Regulations Act (FCRA) has to submit an Annual Return (Form FC-4) with RoC by Liaison Office/ Project Office/ Branch Office, for its foreign fund receipts for the previous financial year.	Form FC-4	30th May, 2021	<b>31st August, 2021</b>
13	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 August, 2021</b>	NA
14	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 Challans for making payment shall be in Form VII C.	Form III, Form VII C	<b>30th August, 2021</b>	NA
15	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 August, 2021</b>	NA

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16	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 August, 2021</b>	NA
17	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 August, 2021</b>	NA
18	West Bengal State Tax on Professions, Trades, Callings and Employments Act & Rule, 1979	Rule 12 (1a)	Furnish return in Form III to the prescribed Authority .	Form III	30th June, 2021	<b>31st August 2021 (Electronic Form) 07th September 2021 (In Paper Form)</b>