

#duedates for Compliances{28th Feb 2022 – 06th March, 2022}

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TAXATION						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 44 & Rules 80 (1)	Ensure every registered person other than an Input Service Distributor, a person paying tax under section 51 & 52, a casual taxable person and a non-resident taxable person shall furnish an annual return FORM GSTR-9 for every financial year electronically before 31st December.	FORM GSTR-9	31st December, 2021	28th February, 2022

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			The due date for filing GSTR-9 for the Financial year 2020-2021 has been extended till 28th February, 2022 vide Notification No. 40/2021 – Central Tax.			
2	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 35 (5) & Rule 80 (3)	Ensure registered person whose aggregate turnover during a financial year exceeds 2 crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 of the CGST Act, and shall furnish a copy of the audited annual accounts and a reconciliation statement, duly certified, in FORM	FORM GSTR-9C	31st December, 2021	28th February, 2022

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			<p>GSTR-9C, before 31st December.</p> <p>The due date for filing GSTR-9 for the Financial year 2020-2021 has been extended till 28th February, 2022 vide Notification No. 40/2021 – Central Tax.</p>			
3	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	<p>Ensure 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.</p> <p>Monthly return in case of tax Liability is less than Rs. 50,000.</p>	Form III-b/ MTR -6 / Online (https://www.mahagst.gov.in/en/ptec-otpt-payment)	28th February, 2022	NA

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4	West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	Rule 12(1b) (i)	Ensure to pay appropriate Government Treasury under the appropriate Challan the amount of tax payable according to the accounts.	Online	28th February, 2022	NA
5	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	Ensure 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)	28th February, 2022	NA
6	Meghalaya Professions, Trades, Callings And	Rule 12(1) , Rule 26	Ensure to furnish a monthly return in Form III on or before the last day of every month and	Form III, Form VII C	28th February, 2022	NA

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	Employments Taxation Act, 1947		Challan for making payment shall be in Form VII C.			
7	Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	Ensure 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	28th February, 2022	NA
8	Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Ensure 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 III A, Form VII C	28th February, 2022	

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9	Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	Ensure 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	28th February, 2022	NA
10	Kerala Panchayat Raj Act, 1994 (Profession Tax)	Section 204	Ensure to furnish half yearly return not less than 60 days of year ending.	Offline	28th February, 2022	NA
CORPORATE						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date

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11	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>The MCA has vide an General Circular No. 22/2021 dated 29th December, 2021, notified the no additional fees shall be levied till 28th February, 2022, for filing of e-forms MGT7/MGT7A for the Financial Year 2020-21. And now vide General Circular No. 01/2022 dated 14th February, 2022, the same relaxation granted has further been extended till 31st March, 2021.</p>	MGT-7/7A	29th November, 2021 (Considering AGM held on 30th September, 2021)	31st March, 2022 (Earlier extended till 28th February, 2022 (with no late fees))
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LABOUR						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
12	Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	Rule 27	Ensure to upload online the Annual Return in Form 'R' on the website within two months for the year ending on 31st December.	Form R	28th February, 2022	NA

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