

Legal Compliances in India for December - 2021

(A) Income Tax Act, 1961

S.NO	Event Date	Name of Act	Form/Challan	Obligation
1	7 th Dec 2021	Income Tax	Challan 281	Monthly payment for TDS and TCS for Nov 30, 2021
2	7 th Dec 2021	Income Tax	Challan 285	Monthly payment for Equalization Levy for Nov 30, 2021
3	14 th Dec 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for Oct 31, 2021
4	14 th Dec 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for Oct 31, 2021
5	15 th Dec 2021	Income Tax	Challan 280	Quarterly payment for Advance Income Tax for 3 rd installment
6	15 th Dec 2021	Income Tax	Form 24 G	Monthly filing of statement (return) by Government where TDS/TCS has been paid 'without' production of a challan for Nov 30, 2021
7	30 th Dec 2021	Income Tax	Form 26QB	Monthly filling of challan-cum-statement (return) for TDS Section 194-IA for Nov 30, 2021
8	30 th Dec 2021	Income Tax	Form 26QC	Monthly filling of challan-cum-statement (return) for TDS Section 194-IB for Nov 30, 2021

9	30 th Dec 2021	Income Tax	Form 26QD	Monthly filling of challan-cum- statement (return) for TDS Section 194-M for Nov 30, 2021
10	31 st Dec 2021	Income Tax	ITR Forms	Annually filing of ITR for 'non-audit' cases for March 31, 2021
				However schedule 'original' date was July 31, 2021 extended due to COVID-19
11	31 st Dec 2021	Income Tax	Form II SWF	One time 'quarterly' Intimation to be made by Sovereign Wealth Fund in respect of Investments made by it in India for Sep 30, 2021
				However schedule 'original' date was Oct 31, 2021 extended due to COVID-19
12	31 st Dec 2021	Income Tax	Form 1	Annually Statement (return) of Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac March 31, 2021
				However schedule 'original' date was June 30, 2021 extended due to COVID-19
13	31 st Dec 2021	Income Tax	Form No.3CEAC	One time 'annually' intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for March 31, 2021
				However schedule 'original' date was Nov 30, 2021 extended due to COVID-19
14	31 st Dec 2021	Income Tax	Form No. 3CEAD	One time 'annually' report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for March 31, 2021

				However schedule 'original' date was Nov 30, 2021 extended due to COVID-19
15	31 st Dec 2021	Income Tax	Form No. 3CEAE	One time 'annually' intimation on behalf of an international group for March 31, 2021
				However schedule 'original' date was Nov 30, 2021 extended due to COVID-19
16	31 st Dec 2021	Income Tax	Form 10BBB	One time 'quarterly' intimation for investments by Pension Fund for Sep 30, 2021
				However schedule 'original' date was Oct 31, 2021 extended due to COVID-19
17	31 st Dec 2021	Income Tax	Form 10-IE	Annually filing of application for exercising of option for New Scheme for March 31, 2021
				However schedule 'original' date was July 31, 2021 extended due to COVID-19
18	31 st Dec 2021	Income Tax	Form No. 15CC	One time 'quarterly' statement (return) for remittances by authorized dealer/bank for June 30, 2021
				However schedule 'original' date was Sep 30, 2021 extended due to COVID-19
19	31 st Dec 2021	Income Tax	Form 15G/H	One time 'quarterly' E-Filing of form 15G/H received for Sep 30, 2021
				However schedule 'original' date was Oct 15, 2021 extended due to COVID-19

(B) GST Act, 2017

S.NO	Event Date	Name of Act	Form	Obligation
1	10 th Dec 2021	GST, 2017	GSTR - 7	Monthly filling of return for Tax Deductor for Nov 30, 2021
2	10 th Dec 2021	GST, 2017	GSTR -8	Monthly filling of return for E-Commerce operator for Nov 30, 2021
3	11 th Dec 2021	GST, 2017	GSTR - 1	Monthly filling of return for Outward Supplier for Nov 30, 2021 where annual turnover is exceeding Rs. 5 crore
4	13 th Dec 2021	GST, 2017	IFF	Monthly uploading of invoices under QRMP scheme for Nov 2021
5	13 th Dec 2021	GST, 2017	GSTR - 6	Monthly filling of return for ISD for Nov 30, 2021
6	20 th Dec 2021	GST, 2017	GSTR - 5	Monthly filling of return for 'Non-resident' for Nov 30, 2021
7	20 th Dec 2021	GST, 2017	GSTR - 5A	Monthly filling of return for OIDAR services to 'unregistered' recipients for Nov 30, 2021
8	20 th Dec 2021	GST, 2017	GSTR - 3B	Monthly payment of GST where turnover is 'exceeding' 5 crore for Nov 30, 2021

9	22 nd Dec 2021	GST, 2017	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for Nov 30, 2021
10	24 th Dec 2021	GST, 2017	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for Nov 30, 2021
11	25 th Dec 2021	GST, 2017	GSTR - PMT-06	Monthly deposit of tax for QRMP Scheme for Nov 30, 2021
12	31 st Dec 2021	GST, 2017	GSTR - 9	Annually filing of Annual Return where turnover 'exceeding' INR 2 crore for March 31, 2021
13	31 st Dec 2021	GST, 2017	GSTR - 9C	Annually filing of reconciliation statement where turnover 'exceeding' INR 5 crore March 31, 2021

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Obligation
1	7 th Dec 2021	FEMA, 1999	ECB	Monthly filing of ECB return for Nov 30, 2021
2	14 th Dec 2021	Companies Act, 2013	ADT -1	Annually filling for new/renewal appointment of statutory auditors of a company where AGM is held on Nov 30, 2021
3	15 th Dec 2021	ESI, 1948	ESI Challan	Monthly payment of ESI for Nov 30, 2021
4	15 th Dec 2021	Provident Fund, 1952	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for Nov 30, 2021
5	29 th Dec 2021	Companies Act, 2013	AOC-4	Annually filing of financial statements where AGM is held on Nov 30, 2021 for March 31, 2021
6	30 th Dec 2021	LLP Act, 2008	Form - 8	Annually filing of financial statements by LLPs for March 31, 2021
				However schedule 'original' date was Oct 30, 2021 extended due to COVID-19
7	30 th Dec 2021	Companies Act, 2013	CRA - 4	Annually Submission of Cost Audit Report by cost auditor to board of directors for March 31, 2021
				However schedule 'original' date was Oct 31, 2021 extended due to COVID-19

8	30 th Dec 2021	Companies Act, 2013	MGT - 14	Annually filing of resolution for Board of director Report and annual accounts where AGM is held on Nov 30, 2021
9	31 st Dec 2021	Companies Act, 2013	MGT 7/7A	Annually filing of financial statements for March 31, 2021

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