

Statutory Compliance Calendar for August 2021

S. No.	Statute	Purpose	Event Details	Compliance Period	Original date	Extended Date
1.	Ministry of Corporate Affairs	All forms forms that are to be filed between the period of 1st April 2021 and 31st July 2021	Ministry of Corporate Affairs issued a notification stating that the forms that are to be filed between the period of 1st April 2021 and 31st July 2021 can be filed by 31st August 2021.	FY 2020-21	01.04.2021 to 31.07.2021	31-Aug-2021
2.	Labour Law	Provident Fund / ESI	Due Date for payment of Provident fund and ESI contribution for the previous month.	Jul-21	15-Aug-2021	15-Aug-2021
3.	GOODS AND SERVICES TAX	GSTR-1	1.Registered person, with aggregate turnover of less than Rs 5 Cr during last year, opted for monthly filing of return under QRMP 2. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during last Year.	July, 2021	11-Aug-2021	11-Aug-2021
4.	GOODS AND SERVICES TAX	Details of outward supply- IFF	Invoice furnishing facility for July, 2021 is available for registered person with turnover less than Rs. 5 Cr & opted for quarterly filing of return.	Jul-21	13-Aug-2021	13-Aug-2021
5.	GOODS AND SERVICES TAX	<u>GSTR -6</u>	Due Date for filing return by Input Service Distributors.	Jul-21	13-Aug-2021	13-Aug-2021
6.	GOODS AND SERVICES TAX	<u>GSTR - 3B</u>	Due Date for filling GSTR - 3B return for the month of July, 2021 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year	July, 2021	20-Aug-2021	20-Aug-2021
7.	GOODS AND SERVICES TAX	<u>GSTR -5</u>	GSTR -5 to be filed by Non-Resident Taxable Person for the previous month.	Jul-2021	20-Aug-2021	20-Aug-2021
8.	GOODS AND SERVICES TAX	<u>GSTR -5A</u>	GSTR -5A to be filed by OIDAR Service Providers for the previous month.	Jul-2021	20-Aug-2021	20-Aug-2021
9.	GOODS AND SERVICES TAX	<u>GSTR - 3B-X State*</u>	Due Date for filling GSTR - 3B return for the month of July, 2021 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for monthly filing of GOODS AND SERVICES TAXR-3B	Jul-2021	22-Aug-2021	22-Aug-2021

10.	GOODS AND SERVICES TAX	GSTR - 3B-Y State**	Due Date for filling GSTR - 3B return for the month of July, 2021 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for monthly filing of GOODS AND SERVICES TAXR-3B	Jul-2021	24-Aug-2021	24-Aug-2021
11.	GOODS AND SERVICES TAX	GSTR Challan payment if no sufficient ITC available	GOODS AND SERVICES TAX Challan Payment for taxpayer, with aggregate turnover of less than INR 5 Crores during preceeding year, who has opted for quarterly filing of returns.	Jul-2021	25-Aug-2021	25-Aug-2021
12.	GOODS AND SERVICES TAX	GST return for pending Period-Amensty Scheme	Filing of Pending GOODS AND SERVICES TAX return with reduced penalty under Amensty Scheme	July, 2017 to April, 2021	01.6.2021 to 31.08.2021	31-Aug-2021
13.	GOODS AND SERVICES TAX	GSTR -7- TDS return under GOODS AND SERVICES TAX	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GOODS AND SERVICES TAX.	Jul-2021	10-Aug-2021	10-Aug-2021
14.	GOODS AND SERVICES TAX	GSTR -8- TCS return under GOODS AND SERVICES TAX ACT	GSTR -8 is a return to be filed by the e-commerce operators who are required to deduct Tax collected at source) under GOODS AND SERVICES TAX.	Jul-2021	10-Aug-2021	10-Aug-2021
15.	Income Tax	Tax deduction at source <u>challan cum statement</u>	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M for the month of July, 2021	Jul-2021	30-Aug-2021	30-Aug-2021
16.	Income Tax	Payment of tax under vivad se vishwas scheme	Vivad se Vishwas Scheme - Settling tax disputes between individuals and the income tax department. Payment under this scheme last date was extended to 30th June, 2021 without late fee (vide Notification S.O. 1704 (E), dated 27-04-2021), it is further extended from 30th June, 2021 to 31st August, 2021 without additional charge (vide Circular no. 12/2021, dated 25-06-2021)		30-06-2021	31-Aug-2021
17.	Income Tax	Filing of declaration in Form 15G/15H	Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2021. 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	Q1 FY 2021-22	15-Jul-2021	31-Aug-2021
18.	Income Tax	Tax deduction at source/ tax collected at source Liability	Due date of depositing Tax deduction at source/ tax collected at source liabilities for previous month.	Jul-2021	7-Aug-2021	7-Aug-2021

		Deposit				
19.	Income Tax	Tax deduction at source/ tax collected at source Liability Deposit	Due date of depositing Tax deduction at source/ tax collected at source liabilities for the period April to June for quarterly deposit of TDS under section 192, 194A, 194D or 194H	Jul-2021	7-Aug-2021	7-Aug-2021
20	Income Tax	TDS Certificate	Due date for issue of Tax Deduction at source Certificate for tax deducted under section 194-IA, 194-IB and 194M in the month of April, 2021	Jul-2021	14-Aug-2021	14-Aug-2021
21.	Income Tax	TDS Certificate	Quarterly Tax deduction at source certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2021	Q1 FY 2021-22	15-Aug-2021	15-Aug-2021
22.	Income Tax	Furnishing Form 24G	Due date of furnishing of Form 24G by an office of the Government where Tax deduction at source/ tax collected at source for the month of July, 2021 has been paid without the production of a challan	Jul-2021	15-Aug-2021	15-Aug-2021
23	Others	Registration on Udyam Portal	Ministry of Micro, Small and Medium Enterprises' registered prior to 30th June 2020, there MSME registration shall remain valid only up to 31st March, 2021, i.e., after this date it is mandatory for each and every enterprise to register itself on Udyam portal.	1st April, 2021 onwards		01-04-2021 onwards

*Note 1: Not Opting for QRMP Scheme- Due Date for filling GOODS AND SERVICES TAXR - 3B with Annual Turnover up to 5 Crore in State 1 Group (Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Lakshadweep, Puducherry, Andaman and Nicobar Islands, Chhattisgarh, Madhya Pradesh)

**Note 2: Not Opting for QRMP Scheme- Due Date for filling GOODS AND SERVICES TAXR - 3B with Annual Turnover up to 5 Crore in State 2 Group (Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Punjab, Uttarakhand, , Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Haryana, Rajasthan, Meghalaya, Assam, West Bengal, Himachal Pradesh, Uttar Pradesh, Bihar, Sikkim, Delhi).