

STATUTORY COMPLIANCE DUE DATES - AUGUST-2021

Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.

Due Date	Statutory Compliance	Description
7	Income-Tax TDS Monthly TDS/TCS	TDS/TCS Remittance for the month of July-2021.
10	GST GSTR-7	Filing of GSTR-7 for the month of July-2021 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of July-2021 by E-Commerce Operators. <i>(GST TCS)</i>
11	GST GSTR-1	Filing of GSTR-1 for the month of July-2021 for taxpayers having Turnover more than ₹ 1.50 Crore in Previous Financial Year and Taxpayers whoever opted for monthly GSTR-1 filing.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of July-2021.
13	GST <i>(Invoice Furnishing Facility Statement under QRMP)</i>	Filing of Statement of B2B Invoices (IFF) for taxpayers who opted for QRMP Scheme <i>(Please note that, this is an optional filing)</i> .
14	Income-Tax TDS For TDS remitted through Challan 26QB, 26QC & 26QD	Due date for issue of TDS certificate for TDS deducted u/s 194-IA, 194-IB & 194M in the month of Jun-2021.
15	Income Tax Form 24G	Due date for furnishing of Form 24G by an office of government where TDS/TCS for the month of July, 2021 has been paid without production of challan.
15	Income-Tax Form-3BB	Due date for furnishing statement in Form No.3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of July, 2021. <i>(Section-43(5)(d), Rule.6DDA)</i>
15	ESI	ESI Payment & Return filing for the month of July-2021.
15	EPF	EPF Payment & Return filing for the month of July-2021.
15	Income Tax Quarter TDS	Furnishing of Quarterly TDS Certificate <i>(in respect of tax deducted for payments other than salary)</i> for the quarter ending June-2021.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and filing of Return for the month of July-2021.
20	GST GSTR-3B	Filing of GSTR-3B for the month of July-2021 for taxpayers having Turnover upto ₹ 5.0 Crores in Previous Financial Year and taxpayers who have not opted for Quarterly Return Monthly Payment (QRMP) Scheme.
20	GST GSTR-3B	Filing of GSTR-3B for the month of July-2021 for taxpayers having Turnover more than ₹ 5.0 Crores in Previous Financial Year

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20	GST GSTR-5	Filing of GSTR-5 for the month of July-2021 by a registered non-resident taxable person.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident OIDAR Service Providers.
25	GST PMT-06	Due date for PMT-06 challan for the month of July-2021.
30	Income-Tax TDS Challan 26QB, 26QC & 26QD	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194B & 194M in the month of July-2021.
31	ROC PAS-06	Due date for furnishing of reconciled share capital audit report by an unlisted public company for the Half-Yearly Oct-2020 to May-2021. <i>(Actual due date was 30-May-2021 and it has been extended till 31-Aug-2021)</i>
31	ROC FC-4	Due date for filing of Annual return with ROC by Liaison/Branch/Project Office of a Foreign Company. <i>(Actual Due date was 30-May-2021 but it has been extended till 31-August-2021)</i>
31	ROC Form-11	Due date for furnishing annual return details of the business LLP and its partners for the FY 2020-21. <i>(Actual due date was 30-May-2021 but it has been extended till 31-Aug-2021)</i>
31	ROC DPT-3	Due date for a company which needs to file the return furnishing information about deposits and/or outstanding receipt of loan or money other than deposits. <i>(Actual due date was 30-June-2021 and it has been extended till 31-August-2021)</i>
31	Income Tax Form-10A/10AB	Due date for furnishing application under 10(23C),12AB,35(1)(ii)/(iia)/(iii) and 80G of the income Tax act for registration/Provisional registration/approval/provisional approval of trusts/Institutions/Research Authorities, etc. <i>(Actual due date 30-June-2021 but it has been extended till 31-August-2021)</i>
31	Income Tax Vivad-se-vishwas	Extended Due date for payment of tax under Vivad-Se-Vishwas without additional charge (amount).
31	Income Tax Form 15G/15H	Extended Due date for Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2021. <i>(Actual Due Date 15th Jul-2021 extended up to 31st August-2021)</i>

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31	GST GSTR-3B	Due date for filing GSTR-3B for the taxpayers who haven't filed GSTR-3B for any earlier tax periods between July-2017 to April 2021 can file now between 1st June 2021 up to 31st August 2021 with reduced maximum late Fee. (Note:- Maximum late fees has been capped to Rs.500 per return (i.e. CGST Rs.250/- + SGST Rs.250/-) in case of Nil GSTR-3B filing and in other cases it will be Rs.1,000 per return (i.e. CGST Rs.500/- + SGST Rs.500/-).

Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications if any will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

This Document is Updated on 01-08-2021