

STATUTORY COMPLIANCE DUE DATES - JULY-2021		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC etc.,		
Due Date	Statutory Compliance	Description
4	GST GSTR-3B	GSTR-3B May-2021 - Extended Due date for Taxpayers having Turnover Upto ₹ 5.0 crores in the previous FY (i.e. With no interest on Tax payable and without late filing fees).
5	GST GSTR-3B	GSTR-3B May-2021 - Extended Due date for Taxpayers having Turnover more than ₹ 5.0 crores in the previous FY (i.e With reduced rate of Interest @ 9% p.a.on the Tax Payable and without late filing fees).
7	Income-Tax TDS Monthly TDS/TCS	TDS/TCS Remittance for the month of Jun-2021.
9	GST PMT-06 (Under QRMP Scheme)	Extended Due date with reduced rate of Interest @ 9% p.a. for payment of tax vide PMT-06 challan for the month of Apr-2021 under QRMP Scheme.
10	GST GSTR-7	Filing of GSTR-7 for the month of Jun-2021 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of Jun-2021 by E-Commerce Operators. (GST TCS).
10	GST PMT-06 (Under QRMP Scheme)	Extended Due date with reduced rate of Interest @ 9% p.a. for payment of tax vide PMT-06 challan for the month of May-2021 under QRMP Scheme.
11	GST GSTR-1	Filing of GSTR-1 for the month of Jun-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 (Invoice Furnishing Facility Statement under QRMP)	Filing of Statement of B2B Invoices (IFF) for taxpayers who opted for QRMP Scheme - IFF Statement Not Applicable for June-2021 and Instead GSTR-1 to be filed for Apr-Jun-2021 Period.
13	GST GSTR-1	Filing of GSTR-1 for the month of Apr to Jun-2021 for taxpayers having Turnover =< ₹ 1.50 Crore in Previous FY, Taxpayers whoever opted for monthly GSTR-1 filing & QRMP Taxpayers.
13	GST GSTR-6	Filing GSTR-6 for Input Service Distributors for the month of Jun-2021.
15	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 May-2021.
15	ESI	ESI Payment & Return filing for the month of June-2021.
15	EPF	EPF Payment & Return filing for the month of June-2021.

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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 June, 2021. (Section-43(5)(d), Rule.6DDA).
15	Income Tax Quarterly TCS	Furnishing of Quarterly statement of TCS deposited for the quarter ended Jun-2021.
15	Income Tax TDS	Further Extended Due date for furnishing of statement of deduction of tax for the last quarter of the FY 2020-21. (Please refer CBDT Press release dt.25-Jun-21).
15	Income tax Form-64D	Extended Due date for furnishing statement of Income paid or credited by the investment fund to its unit holder for the previous FY 2020-2021. (Section-115-UB(7), Rule.12CB). (Please refer CBDT Press release dt.25-Jun-21).
18	GST CMP-08	Due date for furnishing CMP-08 for the quarter Apr-Jun-21. (Return by Composition Dealer).
19	GST GSTR-3B	Due date for filing GSTR-3B for the month of May-2021 for the taxpayers having an aggregate turnover of less than ₹ 5.0 crores in the preceeding FY with reduced rate of interest 9% and without late filing fees.
19	GST GSTR-3B	Due date for filing GSTR-3B for the month of May-2021 for the taxpayers having an aggregate turnover of more than ₹ 5.0 crores in the preceding financial year with regular rate of interest 18% and without late filing fees.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and filing of Return for the month of Jun-2021.
20	GST GSTR-3B	Filing of GSTR-3B for the month of June-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 Jun-2021 for taxpayers having Turnover more than ₹ 5.0 Crores in Previous Financial Year.
20	GST GSTR-5	Filing of GSTR-5 for the month of Jun-2021 by a registered non-resident taxable person.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident OIDAR Service Providers for Jun-2021.
22	GST	Filing of GSTR-3B for the Quarter Apr-21 to Jun-21 for Tax Payers who opted for QRMP Scheme (For Group "A" States).

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24	GST	Filing of GSTR-3B for the Quarter Apr-21 to Jun-21 for Tax Payers who opted for QRMP Scheme <i>(For Group "B" States)</i> .
25	GST PMT-06 (Under QRMP Scheme)	Due date for payment of tax vide PMT-06 challan for the month of Jun-2021 under QRMP Scheme.
25	GST ITC-04	Due date for furnishing Form ITC-04 for the month of April to June-2021 for the Goods/Materials sent to and received from Job Worker.
30	Income Tax	Due date for furnishing Quarterly TCS certificate in respect of tax collected by any person for the quarter ending 30-Jun-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, 194IB & 194M in the month of Jun-2021.
31	Income-Tax Quarterly TDS Returns	Due date for furnishing Quarterly statement of TDS deposited for the quarter ending 30-Jun-2021.
31	Income Tax	Due date for furnishing Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2021.
31	Income tax Form-64C	Further Extended due date for Statement to be furnished <i>(in Form No.64C)</i> by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2020-21. <i>(Section-115-UB(7), Rule.12CB)</i> . <i>(Please refer CBDT Press release dt.25-Jun-21)</i> .
31	Income Tax Form-15CC	Extended due date for Furnishing of Quarterly statement in respect of foreign remittance in FORM No.15CC for quarter ending Jun-2021 to be furnished on or before 31-Jul-2021. <i>(Rule 37BB)</i> . <i>(Please refer CBDT Press release dt.25-Jun-21)</i> .
31	Income Tax TDS Form 24Q, 26Q & 27Q	Further Extended Due date for furnishing of quarterly TDS certificate for the quarter ending 31-March-2021. <i>(Please refer CBDT Press release dt.25-Jun-21)</i> .
31	Income Tax TDS certificate	Due date for furnishing Certificate of tax deducted at source to employees/deductees in respect of salary paid/sums paid and tax deducted during Financial Year 2020-21/Last quarter of the FY 2020-21.
31	Income Tax Equalisation Levy Form-1	Extended due date for filing Equalisation Levy Form-1 for the FY 2020-21.

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

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31	Income Tax Form-3CEK	Extended due date of Annual Statement required to be furnished under section 9A(5) by the eligible investment fund in Form No.3CEK for the Financial Year 2020-21. (Please refer CBDT Press release dt.25-Jun-21).
31	GST GSTR-4	Due date for furnishing annual return in Form GSTR-4 for FY 2020-21 by a Composition Dealer.

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 Due Date extensions and changes in compliance due dates.

This Document is Updated on 01-Jul-2021