

# MONTHLY COMPLIANCE CALENDER JULY, 2021



| Compliance Under            | Particulars  | Applicable Form      | Applicable Period | Due Date                          |
|-----------------------------|--|----------------------|-------------------|-----------------------------------|
| <b>Income Tax Act, 1961</b> | Deposit of Tax deducted/collected for the month of June, 2021  | Challan No. ITNS-281 | June, 2021        | <b>07<sup>th</sup> July, 2021</b> |
|                             | Deposit of TDS for the period April 2021 to June 2021 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H                            | Challan No. ITNS-281 | Quarter-1         | <b>07<sup>th</sup> July, 2021</b> |
|                             | Statement of deduction of tax for the last quarter of F.Y. 2020-2021 required to be furnished under Rule 31A of the Income Tax Rules, 1962   | Form -24Q/26Q/27EQ   | F.Y. 2020-2021    | <b>15<sup>th</sup> July, 2021</b> |
|                             | Quarterly statement of TCS deposited for the quarter ending 30 June, 2021  | Form No. 27EQ        | Quarter-1         | <b>15<sup>th</sup> July, 2021</b> |
|                             | Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2021  | Form No. 15G/15H     | Quarter-1         | <b>15<sup>th</sup> July, 2021</b> |
|                             | Statement of Income Tax Paid or credited by an Investment Fund to its unit holders for the previous year 2020-2021 under Rule 12CB of the Income Tax Rules, 1962                     | Form 64D             | F.Y. 2020-21      | <b>15<sup>th</sup> July, 2021</b> |
|                             | Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2021   | Form -27D            | Quarter-1         | <b>30<sup>th</sup> July, 2021</b> |
|                             | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M for the month of June, 2021   | Form-26QB/26QC/26QD  | June,2021         | <b>30<sup>th</sup> July, 2021</b> |
|                             | Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) under Rule 37BB of the Income Tax Rules, 1962 for quarter ending June, 2021            | Form No. 15CC        | Quarter-1         | <b>31<sup>st</sup> July, 2021</b> |
|                             | Annual Statement required to be furnished under sub-section (5) of section 9A of the Income Tax Act, 1962 by the eligible investment fund for the F.Y. 2020-2021                     | Form No. 3CEK        | F.Y. 2020-21      | <b>31<sup>st</sup> July, 2021</b> |
|                             | Exercising of option to withdraw pending application (filed before the erstwhile Income Tax Settlement Commission) under sub-section (1) of section 245M of the Income Tax Act, 1962 | Form No. 34BB        | -                 | <b>31<sup>st</sup> July, 2021</b> |

|                            |  |                    |              |                                   |
|----------------------------|--|--------------------|--------------|-----------------------------------|
|                            | Equalization Levy Statement for the F.Y. 2020-2021   | Form No. 1         | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
|                            | Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2020-21  | Form – 16/16A      | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
|                            | Issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M in the month of May, 2021   | Form 16B/16C/16D   | May, 2021    | <b>15<sup>th</sup> July, 2021</b> |
|                            | Statement to be furnished by Alternative Investment Fund (AIF) to unit holders in respect of income distributed during the previous year 2020-21   | Form No. 64C       | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
|                            | Quarterly statement of TDS deposited for the quarter ending June 30, 2021  | Form -24Q/26Q/27EQ | Quarter-1    | <b>31<sup>st</sup> July, 2021</b> |
|                            | Application for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2021)  | Form 9A            | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
|                            | Statement to be furnished to accumulate income for future application under section 10(21) or 11(1) (if the assessee is required to submit return of income on or before July 31, 2021)  | Form no. 10        | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
|                            | Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2020-21 and of foreign tax deducted or paid on such income (If the assessee is required to submit return of income on or before July 31, 2021)                        | Form no. 67        | F.Y. 2020-21 | <b>31<sup>st</sup> July, 2021</b> |
| <b>Companies Act, 2013</b> | Annual return for companies which have received FDI and/or made FDI abroad   | Form FLA           | F.Y. 2020-21 | <b>15<sup>th</sup> July, 2021</b> |
| <b>GST Act</b>             | Extended Due Date for filling GSTR – 3B return for the month of May, 2021 without interest for the taxpayer with:<br>a. Aggregate turnover exceeding INR 5 crores during previous year<br>b. Aggregate turnover of less than INR 5 Crores for registered person opted for monthly return | GSTR-3B            | May, 2021    | <b>05<sup>th</sup> July, 2021</b> |

|   |         |                  |                             |
|---|---------|------------------|-----------------------------|
| For Taxpayer who is opting for QRMP Scheme having turnover upto 5 Crore   | GSTR-1  | April-June, 2021 | 13 <sup>th</sup> July, 2021 |
| Filing of GST CMP-08 for dealers opted for composition scheme   | CMP-08  | Quarter-1        | 18 <sup>th</sup> July, 2021 |
| Due Date for filling GSTR – 3B return for the month of June, 2021 for the taxpayer with aggregate turnover of less than INR 5 Crores and opted for quarterly filing of return (as per state category-I)*          | GSTR-3B | April-June,2021  | 22 <sup>nd</sup> July, 2021 |
| Extended Due Date for filling GSTR – 3B return for the month of June, 2021 for the taxpayer with aggregate turnover of less than INR 5 Crores and opted for quarterly filing of return(as per state category-II)* | GSTR-3B | April-June,2021  | 24 <sup>th</sup> July, 2021 |
| Form GSTR-4 (Annual Return for Composition Dealers)   | GSTR-4  | F.Y. 2020-21     | 31 <sup>st</sup> July, 2021 |

- **State category-I** : Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
- **State category-II** : Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

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