

## November (2021) Month's Legal "Obligations" for India

### (A) Income Tax Act, 1961

S.NO	Event Date	Name of Act	Form/Challan	Type of Obligations
1	7 <sup>th</sup> Nov 2021	Income Tax	Challan 281	Monthly payment for TDS and TCS for <b>Oct 2021</b>
2	7 <sup>th</sup> Nov 2021	Income Tax	Challan 285	Monthly payment for Equalization Levy for <b>Oct 2021</b>
3	14 <sup>th</sup> Nov 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for <b>Sep 2021</b>
4	14 <sup>th</sup> Nov 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for <b>Sep 2021</b>
5	14 <sup>th</sup> Nov 2021	Income Tax	Form 16 D	Monthly issue of TDS Certificate under Section 194-IM for <b>Sep 2021</b>
6	15 <sup>th</sup> Nov 2021	Income Tax	Form 3BB	Monthly filing of statement (return) by a stock exchange for modified transactions for <b>Oct 2021</b>
7	15 <sup>th</sup> Nov 2021	Income Tax	Form 16	Quarterly issue of TDS Certificate for salary <b>Sep 2021</b>

8	15 <sup>th</sup> Nov 2021	Income Tax	<b>Form 16 A</b>	<b>Quarterly</b> issue of TDS Certificate for 'Non Salary' for <b>Sep 2021</b>
9	15 <sup>th</sup> Nov 2021	Income Tax	<b>Form 24G</b>	<b>Monthly</b> filing of statement (return) by Government office for payment of TDS and TCS 'without' tax deposit challan for <b>Oct 2021</b>
10	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 3CEAA</b>	<b>Annually</b> filing of statement (return) for maintenance of information's and documents for international and domestic transaction for <b>March 2021</b>
11	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 3CEFA</b>	<b>Annually</b> filing of statement (return) for exercise of option of safe harbour rules for 'International' transaction for <b>March 2021</b>
12	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 3CEFB</b>	<b>Annually</b> filing of statement (return) for exercise of option of safe harbour rules for 'Domestic' transaction for <b>March 2021</b>
13	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form 10BBB</b>	<b>One time</b> 'quarterly' intimation for investments by Pension Fund for <b>June 30, 2021</b>
				However <b>schedule date</b> was <b>July 31, 2021</b> extended due to COVID-19
14	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form No. 15CC</b>	<b>One time</b> 'quarterly' statement (return) for remittances by authorized dealer/bank for <b>30th June, 2021.</b>
				However <b>schedule date</b> was <b>July 15, 2021</b> extended due to COVID-19
15	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form 15G/H</b>	<b>One time</b> 'quarterly' Filling for <b>June 2021</b>

				However <b>schedule date</b> was <b>July 15, 2021</b> extended due to COVID-19
<b>16</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form 26QB</b>	<b>Monthly</b> filing of challan-cum-statement (return) for TDS Section 194-IA for <b>Oct 2021</b>
<b>17</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form 26QC</b>	<b>Monthly</b> filing of challan-cum-statement (return) for TDS Section 194-IB for <b>Oct 2021</b>
<b>18</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form 26QD</b>	<b>Monthly</b> filing of challan-cum- statement (return) for TDS Section 194-M for <b>Oct 2021</b>
<b>19</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form II SWF</b>	<b>One time</b> 'quarterly' Intimation by Sovereign Wealth Fund for Investments in India for <b>June 2021</b>
				However <b>schedule date</b> was <b>July 31, 2021</b> extended due to COVID-19
<b>20</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 64</b>	<b>Annually</b> filing of statement (return) for Distribution of Income by venture capital company or fund for <b>March 2021</b>
<b>21</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 64A</b>	<b>Annually</b> filing of statement (return) for Distribution of Income by business trust for <b>March 2021</b>
<b>22</b>	30 <sup>th</sup> Nov 2021	Income Tax	<b>Form- 64D</b>	<b>Annually</b> filing of statement (return) for Distribution of Income by Alternative Investment Fund (AIF) for <b>March 2021</b>
				However schedule <b>original</b> date was <b>June 15, 2021</b> extended due to COVID-19

## (B) GST Act, 2017

<b>1</b>	10 <sup>th</sup> Nov 2021	GST	<b>GSTR - 7</b>	<b>Monthly</b> filling of return for Tax Deductor for <b>Oct 2021</b>
<b>2</b>	10 <sup>th</sup> Nov 2021	GST	<b>GSTR -8</b>	<b>Monthly</b> filling of return for E-Commerce operator for <b>Oct 2021</b>
<b>3</b>	11 <sup>th</sup> Nov 2021	GST	<b>GSTR - 1</b>	<b>Monthly</b> filling of return for Outward Supplier for <b>Oct 2021</b> where annual turnover is 'exceeding' Rs. 5 crore
<b>4</b>	13 <sup>th</sup> Nov 2021	GST	<b>IFF</b>	<b>Monthly</b> uploading of invoices under QRMP scheme for <b>Oct 2021</b>
<b>5</b>	13 <sup>th</sup> Nov 2021	GST	<b>GSTR - 6</b>	<b>Monthly</b> filling of return for ISD for <b>Oct 2021</b>
<b>6</b>	13 <sup>th</sup> Nov 2021	GST	<b>GSTR - 1</b>	<b>Monthly</b> filling of return for Outward Supplier for <b>Oct 2021</b> where annual turnover is 'not exceeding' Rs. 5 crore
<b>7</b>	20 <sup>th</sup> Nov 2021	GST	<b>GSTR - 5</b>	<b>Monthly</b> filling of return for 'Non-resident' for <b>Oct 2021</b>
<b>8</b>	20 <sup>th</sup> Nov 2021	GST	<b>GSTR - 5A</b>	<b>Monthly</b> filling of return for OIDAR services to 'unregistered' recipients for <b>Oct 2021</b>
<b>9</b>	20 <sup>th</sup> Nov 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> payment of GST where turnover is 'exceeding' 5 crore for <b>Oct 2021</b>

<b>10</b>	22 <sup>nd</sup> Nov 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for <b>Oct 2021</b>
<b>11</b>	24 <sup>th</sup> Nov 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for <b>Oct 2021</b>
<b>12</b>	25 <sup>th</sup> Nov 2021	GST	<b>GSTR - PMT-06</b>	<b>Monthly</b> deposit of tax for QRMP Scheme for <b>Oct 2021</b>
<b>13</b>	29 <sup>th</sup> Nov 2021	GST	<b>GST- Amnesty Scheme</b>	<b>One time</b> filing of GST return with 'reduced late fee' for <b>July, 2017 to April, 2021.</b>

### (C) Miscellaneous Acts

1	7 <sup>th</sup> Nov 2021	FEMA	ECB	<b>Monthly</b> ECB return for <b>Oct 2021</b>
2	15 <sup>th</sup> Nov 2021	ESI	ESI Challan	<b>Monthly</b> payment of ESI for <b>Oct 2021</b>
3	15 <sup>th</sup> Nov 2021	Provident Fund	Electronic Challan cum Return (ECR)	<b>Monthly</b> E-Payment for PF for <b>Oct 2021</b>
4	29 <sup>th</sup> Nov 2021	Companies Act, 2013	PAS-6	<b>Half yearly</b> filling of reconciliation of Share Capital by 'unlisted' public limited company for <b>Sep 2021</b>

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