

October (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 th Oct 2021	Income Tax	Challan 281	Monthly payment for TDS/TCS for Sep 2021
2	7 th Oct 2021	Income Tax	Challan 285	Monthly payment for Equalization Levy for Sep 2021
3	14 th Oct 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for Aug 2021
4	14 th Oct 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for Aug 2021
5	14 th Oct 2021	Income Tax	Form 16 D	Monthly issue of TDS Certificate under Section 194-IM for Aug 2021
6	15 th Oct 2021	Income Tax	Form 15CC	Quarterly statement (return) by authorized dealers (Banks etc.) for foreign remittances 'received' for Sep 2021
7	15 th Oct 2021	Income Tax	Form 3BB	Monthly filing of statement (return) by a stock exchange for modified transactions for Sep 2021
8	15 th Oct 2021	Income Tax	Form 27 EQ	Quarterly filing of TCS statement (return) by All Collectors for Sep 2021

9	15 th Oct 2021	Income Tax	Form 24 G	Quarterly filing of statement (return) by Government where TDS/TCS has been paid 'without' production of a challan for Sep, 2021
10	30 th Oct 2021	Income Tax	Form 26QB	Monthly filling of challan-cum-statement (return) for TDS Section 194-IA for Sep 2021
11	30 th Oct 2021	Income Tax	Form 26QC	Monthly filling of challan-cum-statement (return) for TDS Section 194-IB for Sep 2021
12	30 th Oct 2021	Income Tax	Form 26QD	Monthly filling of challan-cum- statement (return) for TDS Section 194-M for Sep 2021
13	30 th Oct 2021	Income Tax	Form 27D	Quarterly issue of TCS Certificates for Sep 2021
14	31 st Oct 2021	Income Tax	TDS Return 24Q, 26Q & 27Q	Quarterly filling of statement (return) for TDS for Sep 2021
15	31 st Oct 2021	Income Tax	Vivad se Vishwas Scheme	One Time Payment of tax 'without' additional charge (interest)
				However schedule date was June 30, 2021 extended due to COVID-19
16	31 st Oct 2021	Income Tax	Form 3CEAB	Annually filling of Intimation by a resident of India designated constituent entity of an international group for March 2021
17	31 st Oct 2021	Income Tax	Form 61	Half yearly filling of the declarations for Sep, 2021

(B) GST Act, 2017

1	1 st Oct 2021	GST	---	Regularly using Dynamic QR Code on B2C Invoices where turnover is 'exceeding' Rs. 500 crore
2	10 th Oct 2021	GST	GSTR - 7	Monthly filling of return for Tax Deductor for Sep 2021
3	10 th Oct 2021	GST	GSTR -8	Monthly filling of return for E-Commerce operator for Sep 2021
4	11 th Oct 2021	GST	GSTR - 1	Monthly filling of return for Outward Supplier for Sep 2021 where annual turnover is 'exceeding' Rs. 5 crore
5	13 th Oct 2021	GST	IFF	Monthly uploading of invoices under QRMP scheme for Sep 2021
6	13 th Oct 2021	GST	GSTR - 6	Monthly filling of return for ISD for Sep 2021
7	13 th Oct 2021	GST	GSTR - 1	Monthly filling of return for Outward Supplier for Sep 2021 where annual turnover is 'not exceeding' Rs. 5 crore
8	18 th Oct 2021	GST	---	Quarterly payment for GST by composition dealer for Sep 2021
9	20 th Oct 2021	GST	GSTR - 5	Monthly filling of return for 'Non-resident' for Sep 2021
10	20 th Oct 2021	GST	GSTR - 5A	Monthly filling of return for OIDAR services to

				'unregistered' recipients for Sep 2021
11	20 th Oct 2021	GST	GSTR - 3B	Monthly payment of GST where turnover is 'exceeding' 5 crore for Sep 2021
12	20 th Oct 2021	GST	GSTR - 3B	Quarterly filling of return where turnover is 'not exceeding' 5 crore and also opted quarterly filling of return under QRMP for Sep 2021
13	22 nd Oct 2021	GST	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for Sep 2021
14	24 th Oct 2021	GST	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for Sep 2021
15	25 th Oct 2021	GST	ITC - 04	Quarterly filling of return for goods sent and received back from Job worker for Sep 2021

(C) Miscellaneous Acts

1	7 th Oct 2021	FEMA	ECB	Monthly ECB return for Sep 2021
2	15 th Oct 2021	Companies Act, 2013	ADT -1	Annually filling for new/renewal appointment of statutory auditor of a company where AGM is held on Sep 2021
3	15 th Oct 2021	ESI	ESI Challan	Monthly payment of ESI for Sep 2021
4	15 th Oct 2021	Provident Fund	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for Sep 2021
5	29 th Oct 2021	Companies Act, 2013	AOC-4	Annually filing of financial statements where AGM is held on Sep 30, 2021
6	30 th Oct 2021	Companies Act, 2013	Form - 8	Annually filing of financial statements by LLPs for March 2021
7	30 th Oct 2021	MSMED, 2006	MSME -1	Half yearly filing of return by a Company for the supplies received from Micro, Small and medium enterprise where outstanding is also 'exceeding' 45 days for Sep 2021
8	31 st Oct 2021	Companies Act, 2013	CRA - 4	Annually Submission of Cost Audit Report by cost auditor to board of directors for March 2021

- **Disclaimer**

The contents of this presentation are solely for informational purpose. Neither this presentation nor the information contained herein constitutes a contract or will form the basis of a contract. The material contained in this presentation does not constitute/substitute professional advice that may be required before acting on any matter. While every care has been taken in the preparation of this presentation to ensure its accuracy at the time of publication, **Satish Agarwal** assumes no responsibility for any errors which despite all precautions, may be found herein. In no event shall we be liable for direct or indirect or consequential damages, if any, arising out of or in any way connected with the use of this presentation or the information contained herein.

Published By



CA. Satish Agarwal

B.com (Hons) FCA

+919811081957

9/14 (First Floor) East Patel Nagar, New Delhi- 110008

Email: satishagarwal307@yahoo.com

Website: www.femainindia.com

October - 2021