

September (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 Sep 2021	Income Tax	Challan 281	Monthly payment for TDS/TCS for August 2021
2	7 th Sep 2021	Income Tax	Challan 285	Monthly payment for Equalization Levy for August 2021
3	14 th Sep 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for July 2021
4	14 th Sep 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for July 2021
5	14 th Sep 2021	Income Tax	Form 16 D	Monthly issue of TDS Certificate under Section 194-IM for July 2021
6	15 th Sep 2021	Income Tax	Challan 280	Quarterly payment for Advance Income Tax for 2 nd installment
7	15 th Sep 2021	Income Tax	Form 3BB	Monthly filing of statement (return) by a stock exchange for modified transactions for August 2021
8	30 th Sep 2021	Income Tax	Form 10-IE	Annually filing of Application for opting 'new tax rates' for March, 31 2021
9	30 th Sep 2021	Income Tax	ITR 1 to 7	One time filing of Income tax return for 'non-audit' cases for March 31, 2021

				However scheduled date was July 31, 2021 extended due to COVID-19
10	30 th Sep 2021	Income Tax	Form 26QB	Monthly challan-cum-statement (return) for TDS under Section 194-IA for August 2021
11	30 th Sep 2021	Income Tax	Form 26QC	Monthly challan-cum-statement (return) for TDS under Section 194-IB for August 2021
12	30 th Sep 2021	Income Tax	Form 26QD	Monthly challan-cum-statement (return) for TDS under Section 194-IM for August 2021
13	30 th Sep 2021	Income Tax	Section 54 to 54GB	One time for investment, deposit, payment, acquisition, purchase, construction or any other action for the purpose of claiming any exemption under section 54 to 54GB
				However schedule date was between 1st April, 2021 and 29th September, 2021 extended due to COVID-19
14	30 th Sep 2021	Income Tax	Form 64C	One time 'annually' filling of Statement (return) of Income paid or credited by an investment fund for March 31, 2021
				However schedule date was June 30, 2021 extended due to COVID-19
15	30 th Sep 2021	Income Tax	----	One Time due date for linking of Aadhaar with PAN
				However schedule date was June 30, 2021 extended due to COVID-19
16	30 th Sep 2021	Income Tax	Vivad se Vishwas Scheme	One Time Payment of tax 'without' additional charge (interest)
				However schedule date was April 30, 2021 extended due to COVID-19

(B) GST Act, 2017

1	10 th Sep 2021	GST	GSTR - 7	Monthly return for Tax Deductor for August 2021
2	10 th Sep 2021	GST	GSTR -8	Monthly return for E-Commerce operator for August 2021
3	11 th Sep 2021	GST	GSTR - 1	Monthly return for Outward Supplier for August 2021 where annual turnover is exceeding Rs. 5 crore
4	13 th Sep 2021	GST	IFF	Monthly uploading of invoices under QRMP scheme for August 2021
5	13 th Sep 2021	GST	GSTR - 6	Monthly ISD return for August 2021
6	20 th Sep 2021	GST	GSTR - 5	Monthly return for Non-resident for August 2021
7	20 th Sep 2021	GST	GSTR - 5A	Monthly return for OIDAR services to unregistered recipients for August 2021
8	20 th Sep 2021	GST	GSTR - 3B	Monthly filing of return of GST payment for August 2021
9	22 nd Sep 2021	GST	GSTR - 3B	Monthly return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for August 2021
10	24 th Sep 2021	GST	GSTR - 3B	Monthly return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for August 2021

(C) Miscellaneous Acts

1	7 th Sep 2021	FEMA	ECB	Monthly filing of ECB return for August 2021
2	15 th Sep 2021	ESI	ESI Challan	Monthly payment for ESI for August 2021
3	15 th Sep 2021	Provident Fund	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for August 2021
4	30 th Sep 2021	Companies Act	All Companies	Annually Statutory audit under The Companies Act, 2013
5	30 th Sep 2021	Companies Act	DIR-3 KYC	Annually filing by Director etc. for March 2021
6	30 th Sep 2021	Registration on Udyam Portal	---	<p>One Time registration for MSMEs where 'old' registration is expired for March 2021</p> <p>However schedule date is commencing from April 01, 2021 onwards</p>
7	30 th Sep 2021	Companies Act	AGM	Annually holding of Annual General Meeting (AGM) by the Companies for March 2021
8	30 th Sep 2021	FEMA	FLA	Annually 'revised' return for Foreign Liabilities and Assets (FLA) based on 'audited' financial statements where substantial difference is existed between un-audited and audited for March 2021

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