

August (2021) Month's Legal "Obligations" for India

(A) Income Tax Act, 1961

S.NO	Last Date	Name of Act	Form/ Challan	Type of Obligations
1	7 th Aug 2021	Income Tax	Challan 281	Monthly payment for TDS/TCS deducted/collected for July 2021
2	7 th Aug 2021	Income Tax	Challan 285	Monthly payment of Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac for July 2021
3	14 th Aug 2021	Income Tax	Form 16 B	Monthly TDS Certificate under Section 194-IA for June 2021
4	14 th Aug 2021	Income Tax	Form 16 C	Monthly TDS Certificate under Section 194-IB for June 2021
5	15 th Aug 2021	Income Tax	Form 15CA/CB	One time filing of form 15CA/CB for remittance outside India by remitter entity as pending due to problem of new Income tax portal.
6	15 th Aug 2021	Income Tax	Form 16 A	Quarterly TDS Certificate 'other than' Section 194-1A,194-1B and 192 for June 2021

7	30 th Aug 2021	Income Tax	Form 26QB	Monthly challan-cum-statement (return) for TDS - Section 194-IA for July 2021
8	30 th Aug 2021	Income Tax	Form 26QC	Monthly challan-cum-statement (return) for TDS Section 194-IB for July 2021
9	30 th Aug 2021	Income Tax	Form 26QD	Monthly challan-cum-statement (return) for TDS Section 194-M for July 2021
10	31 st Aug 2021	Income Tax	Form No. 1	One time 'annual' filing of Equalization Levy Statement (return) for March 31 2021
				However schedule date was June 30, 2021 extended due to COVID-19
11	31 st Aug 2021	Income Tax	Form No. 10A/ Form No.10AB	One time filing of application under Section 10(23C), 12AB, 35(1)(ii)/(iia)/(iii) and 80G for registration/ provisional registration/ intimation/ approval/ provisional approval of Trusts/ Institutions/ Research Associations etc.
				However schedule date was June 30, 2021 extended due to COVID-19
12	31 st Aug 2021	Income Tax	Form No. 15CC	One time 'quarterly' statement (return) for remittances by authorized dealer/bank for 30th June, 2021.
				However schedule date was July 15, 2021 extended due to COVID-19

13	31 st Aug 2021	Income Tax	Form 15G/H	One time 'quarterly' E-Filing of form 15G/H received for June 2021
				However schedule date was July 15, 2021 extended due to COVID-19
14	31 st Aug 2021	Income Tax	Section 144C	One time Objections to Dispute Resolution Panel (DRP) and Assessing Officer under section 144C.
				However schedule date was June 1, 2021 extended due to COVID-19
15	31 st Aug 2021	Income Tax	Vivad se Vishwas Scheme	One Time Payment of tax 'without' additional charge.
				However schedule date was June 30, 2021 extended due to COVID-19

(B) GST Act, 2017

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

10	24 th Aug 2021	GST	GSTR - 3B	Monthly return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for July 2021
11	25 th Aug 2021	GST	GSTR - PMT 06	Monthly deposit of tax for QRMP Scheme for first and second months for quarter July 2021

(C) Miscellaneous Acts

1	7 th Aug 2021	FEMA	ECB	Monthly ECB return for July 2021
2	15 th Aug 2021	ESI	ESI Challan	Monthly payment for ESI for July 2021
3	15 th Aug 2021	Provident Fund	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for July 2021
4	31 st Aug 2021	Companies Act/LLP	All Forms	One time extension given for filing 'all' forms were the due dates are between April 01, 2021 and August 31,2021

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