

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

(A) Income Tax Act, 1961

S.NO	Event Date	Name of Act	Form/Challan/ Section	Type of Obligations
1	7 th July 2021	Income Tax	Challan 281	Monthly payment for TDS/TCS deducted/collected for June 2021
2	7 th July 2021	Income Tax	Challan 285	Monthly payment for Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac for June 2021
3	14 th July 2021	Income Tax	Form 16 B	Monthly TDS Certificate under Section 194-IA for April 2021
4	14 th July 2021	Income Tax	Form 16 C	Monthly TDS Certificate under Section 194-IB for April 2021
5	14 th July 2021	Income Tax	Form 16 D	Monthly TDS Certificate under Section 194-M for April 2021
6	15 th July 2021	Income Tax	TDS Return (24Q/26Q)	Quarterly statement (return) for TDS for March 2021
				However schedule original date was May 31, 2021 extended due to COVID-19
7	15 th July 2021	Income Tax	Form 27EQ	Quarterly TCS statement (return) for June 30, 2021

8	15 th July 2021	Income Tax	Form 64D	One time 'annually' statement (return) by investment fund for March 2021
				However schedule original date was June 15, 2021 extended due to COVID-19
9	30 th July 2021	Income Tax	Form 26QB	Monthly challan-cum-statement (return) for TDS - Section 194-IA for June 2021
10	30 th July 2021	Income Tax	Form 26QC	Monthly challan-cum-statement (return) for TDS - Section 194-IB for June 2021
11	30 th July 2021	Income Tax	Form 26QD	Monthly statement (return) for TDS - Section 194-M for June 2021
12	30 th July 2021	Income Tax	Form 27D	Quarterly TCS Certificate for March - 2022
13	31 ST July 2021	Income Tax	Form 1	Annually Statement (return) of Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac March 2021
				However schedule original date was June 30, 2021 extended due to COVID-19
14	31 ST July 2021	Income Tax	Form 3CEK	Annual Statement (return) under section 9A(5) for investment fund for March 2021
				However schedule original date was June 29, 2021 extended due to COVID-19
15	31 ST July 2021	Income Tax	Form 15CC	Quarterly statement (return) by Banks etc. for foreign

				remittances received for June 2021
				However schedule original date was June 30, 2021 extended due to COVID-19
16	31 ST July 2021	Income Tax	Form 16	Quarterly TDS Certificates for 'Salary' for March 2021
				However schedule original date was June 15, 2021 extended due to COVID-19
17	31 ST July 2021	Income Tax	Form 16 A	Quarterly TDS Certificate for 'non-salary' for March 31, 2021
				However schedule original date was June 15, 2021 extended due to COVID-19
18	31 ST July 2021	Income Tax	Form 24Q/26Q/27Q	Quarterly TDS Statement (return) for June 2021
19	31 ST July 2021	Income Tax	Form 34 BB	One time option for withdrawing pending application before Settlement Commission under Section 245M (1)
				However schedule original date was June 27, 2021 extended due to COVID-19
20	31 ST July 2021	Income Tax	Form 64C	Annually Statement (return) for Income paid or credited by investment fund to unit holder for March 2021
				However schedule original date was June 30, 2021 extended due to COVID-19

(B) GST Act, 2017

S.NO	Event Date	Name of Act	Form	Type of Obligations
1	10 th July 2021	GST	GSTR - 7	Monthly return for Tax Deductor for June 2021
2	10 th July 2021	GST	GSTR -8	Monthly return for E-Commerce operator for June 2021
3	11 th July 2021	GST	GSTR - 1	Monthly return for Outward Supplier for June 2021 where annual turnover is 'not exceeding' Rs. 5 crore
4	13 th July 2021	GST	GSTR - 6	Monthly ISD return for June 2021
5	13 th July 2021	GST	GSTR-1	Quarterly return where turnover is 'exceeding' 5 crore for June 2021
6	13 th July 2021	GST	IFF	Monthly uploading of invoices under QRMP scheme for June 2021
7	20 th July 2021	GST	GSTR - 5	Monthly return for Non-resident for June 2021
8	20 th July 2021	GST	GSTR - 5A	Monthly return for OIDAR services to unregistered recipients for June 2021

9	20 th July 2021	GST	GSTR - 3B	Monthly return for GST payment for June2021
10	22 nd July 2021	GST	GSTR - 3B	Monthly return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for June 2021
11	24 th July 2021	GST	GSTR - 3B	Monthly return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for June 2021
12	25 th July 2021	GST	GSTR - PMT 06	Monthly deposit of tax for QRMP Scheme for first and second months for quarter June 2021
13	31 st July 2021	GST	GSTR - 4	Annually return for composition dealer for March 31, 2021
				However schedule original date was April 30, 2021 extended due to COVID-19

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Type of Obligations
1	15 th July 2021	ESI	ESI Challan	Monthly payment for ESI for June 2021
2	15 th July 2021	Provident Fund (PF)	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for June 2021
3	15 th July 2021	FEMA	FLA	Annually return for Foreign Liabilities and Assets (FLA) based on audited/unaudited financial statements for March 2021
4	7 th July 2021	FEMA	ECB	Monthly ECB return for June 2021

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