

## June (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 <sup>th</sup> June 2021	Income Tax	Challan 281	Monthly payment of TDS/TCS deducted/collected in <b>May 2021</b>
2	7 <sup>th</sup> June 2021	Income Tax	Challan 285	Monthly payment of Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac for <b>May 2021</b>
3	14 <sup>th</sup> June 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for <b>April 2021</b>
4	14 <sup>th</sup> June 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for <b>April 2021</b>
5	14 <sup>th</sup> June 2021	Income Tax	Form 16 D	Monthly issue of TDS Certificate under Section 194-M for <b>April 2021</b>
6	15 <sup>th</sup> June 2021	Income Tax	Form 3BB	Monthly filing of statement by a stock exchange for transactions where client codes is modified for <b>May 2021</b>
7	15 <sup>th</sup> June 2021	Income Tax	Form 16	Quarterly issue of TDS Certificates for 'Salary' for <b>March 2021</b>
8	15 <sup>th</sup> June 2021	Income Tax	Form 27D	Quarterly issue of TCS Certificates for <b>March 2021</b>

<b>9</b>	15 <sup>th</sup> June 2021	Income Tax	<b>Challan No. 280</b>	<b>Quarterly</b> payment of first Advance Income Tax by All Assesses (15%) (except 44AD cases) <b>March 31, 2022</b>
<b>10</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Section 144C(13)</b>	<b>One time</b> passing of order consequent to direction of DRP
				However <b>schedule dates</b> were between <b>March 20, 2020</b> and <b>March 31, 2021</b> extended due to COVID-19
<b>11</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Section 148</b>	<b>One time</b> issuance of notice under section 148 for reopening the assessment where income has escaped assessment.
				However <b>schedule date</b> was <b>March 31, 2021</b> extended due to COVID-19
<b>12</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Section 153/153B</b>	<b>One time</b> passing of order for assessment or reassessment by AO
				However <b>schedule date</b> was <b>March 31, 2021</b> extended due to COVID-19
<b>13</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Section 168</b>	<b>One time</b> sending of intimation for processing of Equalization Levy
				However <b>schedule dates</b> were between <b>March 20, 2020</b> and <b>March 31, 2021</b> extended due to COVID-19
<b>14</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Section 192(5) read with Rule 33</b>	<b>One time</b> 'quarterly' filing of Statement of tax deduction by an approved superannuation fund for <b>March 2021</b>
				However <b>schedule date</b> was <b>May 31, 2021</b> extended due to COVID-19
<b>15</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Chapter XXI</b>	<b>One time</b> imposition of penalty

				However <b>schedule dates</b> were between <b>March 20, 2020</b> and <b>June 29, 2021</b> extended due to COVID-19
<b>16</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 1</b>	<b>Annual</b> filing Statement of Equalization Levy for 2020-21 where annual payment are exceeding Rs. <b>1</b> Lac to a foreign service provider for <b>March 2021</b>
<b>17</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 24G</b>	<b>One time</b> 'quarterly' filing of return by Government where TDS/TCS for the month of May, 2021 has been paid without the production of a challan However <b>schedule date</b> was <b>June 15, 2021</b> extended due to COVID-19
<b>18</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 24Q/26Q/27Q</b>	<b>One time</b> 'quarterly' filing of TDS Statement for <b>March 31, 2021</b> However <b>schedule dates</b> were <b>May 31, 2021</b> extended due to COVID-19
<b>19</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 26QB</b>	<b>Monthly</b> filing challan-cum-statement for TDS - Section 194-IA for <b>May 2021</b>
<b>20</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 26QC</b>	<b>Monthly</b> filing challan-cum-statement for TDS Section 194-IB for <b>May 2021</b>
<b>21</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 26QD</b>	<b>Monthly</b> filing statement for TDS Section 194-M for <b>May 2021</b>
<b>22</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 60</b>	<b>One time</b> 'annually' filling of Statement of Financial Transactions (SFT) for <b>March 2021</b> However <b>schedule date</b> was <b>May 31, 2021</b> extended due to COVID-19
<b>23</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 61A</b>	<b>Annually</b> filing of a statement for receiving cash exceeding Rs. 2 lacs against sales, Dividend, Interest, Capital Gain and

				Credit card 'etc' for <b>March 2021</b>
				However <b>schedule date</b> was <b>May 31, 2021</b> extended due to COVID-19
<b>24</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 61 B</b>	<b>One time</b> 'annually' filing of Statement of Reportable Account for <b>December 2020</b>
				However <b>schedule date</b> was <b>May 31, 2021</b> extended due to COVID-19
<b>25</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Form 64D</b>	<b>One time</b> 'annually' filing of statement by an investment fund for <b>March 2021</b>
				However <b>schedule date</b> was <b>June 15, 2021</b> extended due to COVID-19
<b>26</b>	30 <sup>th</sup> June 2021	Income Tax	-----	<b>Annually</b> filing of return of tax deduction from contributions paid by approved superannuation fund
				However <b>schedule date</b> was <b>May 31, 2021</b> extended due to COVID-19
<b>27</b>	30 <sup>th</sup> June 2021	Income Tax	<b>Vivad se Vishwas Scheme</b>	<b>One Time</b> Payment of tax without additional charge
				However <b>schedule date</b> was <b>April 30, 2021</b> extended due to COVID-19
<b>28</b>	30 <sup>th</sup> June 2021	Income Tax	-----	<b>One Time</b> due date for linking of Aadhaar number with PAN
				However <b>schedule date</b> was <b>March 31, 2020</b> extended due to COVID-19

## (B) GST Act, 2017

S.NO	Event Date	Name of Act	Form	Type of Obligations
1	4 <sup>th</sup> June 2021	GST	GSTR - 3B	<b>One time</b> 'monthly' filing of return of GST payment where annual turnover is exceeding 5 crore for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 20, 2021</b> extended due to COVID-19
2	4 <sup>th</sup> June 2021	GST	GSTR - 3B	<b>One time</b> 'monthly' filing of return of GST payment where annual turnover is 'not' exceeding 5 crore and QRMP Scheme is also 'not' opted for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 20, 2021</b> extended due to COVID-19
3	9 <sup>th</sup> June 2021	GST	GSTR - 3B	<b>One time</b> 'monthly' filing of return of GST payment where annual turnover is 'not' exceeding 5 crore and QRMP Scheme is opted for I & II Categories States for <b>May 2021</b>
				However <b>schedule date</b> was <b>May 20, 2021</b> extended due to COVID-19
4	20 <sup>th</sup> June 2021	GST	GSTR - 3B	<b>Monthly</b> filing of return of GST payment for <b>May 2021</b>
5	22 <sup>nd</sup> June 2021	GST	GSTR - 3B	<b>Monthly</b> filing of return for GST payment where annual turnover is 'not' exceeding 5 crore for category- I States for <b>May 2021</b>

6	24 <sup>th</sup> June 2021	GST	GSTR - 3B	<b>Monthly</b> filing of return for GST payment where annual turnover is 'not' exceeding 5 crore for category- II States for <b>May 2021</b>
7	25 <sup>th</sup> June 2021	GST	GSTR - PMT 06	<b>Monthly</b> deposit of tax for QRMP Scheme for the first and second months of the quarter <b>May 2021</b>
8	26 <sup>th</sup> June 2021	GST	GSTR - 1	<b>Monthly</b> filing of return by Outward Supplier where annual turnover is exceeding Rs. 5 crore for <b>May 2021</b>
				However <b>schedule date</b> was <b>June 11, 2021</b> extended due to COVID-19
9	28 <sup>th</sup> June 2021	GST	IFF	<b>Monthly</b> uploading of invoices under QRMP scheme for <b>May 2021</b>
				However <b>schedule date</b> was <b>June 13, 2021</b> extended due to COVID-19
10	30 <sup>th</sup> June 2021	GST	ITC - 04	<b>One time</b> 'quarterly' filing of details of goods sent to and received from Job worker for <b>March 2021</b>
				However <b>schedule date</b> was <b>April 25, 2021</b> extended due to COVID-19
11	30 <sup>th</sup> June 2021	GST	GSTR - 5	<b>Monthly</b> filing of return by Non-resident for <b>March 2021</b>
				However <b>schedule date</b> was <b>April 20, 2021</b> extended due to COVID-19
12	30 <sup>th</sup> June 2021	GST	GSTR - 5	<b>Monthly</b> filing of return by Non-resident for <b>April 2021</b>

				However <b>schedule date</b> was <b>May 20, 2021</b> extended due to COVID-19
<b>13</b>	30 <sup>th</sup> June 2021	GST	GSTR - 5	<b>Monthly</b> filing of return by Non-resident for <b>May 2021</b>
<b>14</b>	30 <sup>th</sup> June 2021	GST	GSTR - 5A	<b>Monthly</b> filing of return OIDAR services to unregistered recipients for <b>March 2021</b>
				However <b>schedule date</b> was <b>April 20, 2021</b> extended due to COVID-19
<b>15</b>	30 <sup>th</sup> June 2021	GST	GSTR - 5A	<b>Monthly</b> filing of return OIDAR services to unregistered recipients for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 20, 2021</b> extended due to COVID-19
<b>16</b>	30 <sup>th</sup> June 2021	GST	GSTR - 5A	<b>Monthly</b> filing of return OIDAR services to unregistered recipients for <b>May 2021</b>
<b>17</b>	30 <sup>th</sup> June 2021	GST	GSTR - 6	<b>Monthly</b> filing of ISD return for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 13, 2021</b> extended due to COVID-19
<b>18</b>	30 <sup>th</sup> June 2021	GST	GSTR - 6	<b>Monthly</b> filing of ISD return for <b>May 2021</b>
<b>19</b>	30 <sup>th</sup> June 2021	GST	GSTR - 7	<b>Monthly</b> filing of return by Tax Deductor for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 10, 2021</b> extended due to COVID-19

<b>20</b>	30 <sup>th</sup> June 2021	GST	GSTR - 7	<b>Monthly</b> filing of return by Tax Deductor for <b>May 2021</b>
<b>21</b>	30 <sup>th</sup> June 2021	GST	GSTR - 8	<b>Monthly</b> filing of return by E-Commerce operator for <b>April 2021</b>
				However <b>schedule date</b> was <b>May 10, 2021</b> extended due to COVID-19
<b>22</b>	30 <sup>th</sup> June 2021	GST	GSTR - 8	<b>Monthly</b> filing of return by E-Commerce operator for <b>May 2021</b>



### (C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Type of Obligations
1	7 <sup>th</sup> June 2021	FEMA	ECB	<b>Monthly</b> filing of ECB return for <b>May 2021</b>
2	15 <sup>th</sup> June 2021	ESI	ESI Challan	<b>Monthly</b> payment of ESI for <b>May 2021</b>
3	15 <sup>th</sup> June 2021	Provident Fund	Electronic Challan cum Return (ECR)	<b>Monthly</b> E-Payment for PF for <b>May 2021</b>
4	30 <sup>th</sup> June 2021	Companies Act	DPT-3	<b>Annually</b> filing of return of deposits and Transactions not considered as Deposit for <b>March 2021</b>
5	30 <sup>th</sup> June 2021	Companies Act	CFSS	<b>One time</b> filing of e-form for Company Law Fresh Settlement Scheme
6	30 <sup>th</sup> June 2021	Registration on Udyam Portal	---	<b>One Time</b> registration for MSMEs where 'old' registration is expired for <b>March 2021</b>
				However <b>schedule date</b> is commencing from <b>April 01, 2021</b> onwards
7	30 <sup>th</sup> June 2021	Linking PAN and GSTIN with MSME registration	---	<b>One Time</b> Linking of PAN and GSTIN with MSME for <b>March 2021</b>
				However <b>schedule date</b> is commencing from <b>April 01, 2021</b> onwards
8	30 <sup>th</sup> June 2021	Updation of IEC Details	---	<b>Annually</b> updation of IEC for <b>March 2021</b>
9	30 <sup>th</sup> June 2021		STT	<b>Annually</b> filing of return for STT for <b>March 2021</b>

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