

## May (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 <sup>th</sup> May 2021	Income Tax	<b>Challan 281</b>	<b>Monthly</b> payment of TDS/TCS deducted/collected for <b>April 2021</b>
2	15 <sup>th</sup> May 2021	Income Tax	<b>Form 27EQ</b>	<b>Quarterly</b> filing of TCS statement (Return) for <b>March 2021</b>
3	15 <sup>th</sup> May 2021	Income Tax	<b>Form 16 B</b>	<b>Monthly</b> issue of TDS Certificate under Section 194-IA for <b>March 2021</b>
4	15 <sup>th</sup> May 2021	Income Tax	<b>Form 16 C</b>	<b>Monthly</b> issue of TDS Certificate under Section 194-IB for <b>March 2021</b>
5	30 <sup>th</sup> May 2021	Income Tax	<b>Challan 285</b>	<b>Monthly</b> payment of Equalization Levy where annual turnover of services by non-resident exceeding 1 lac in a financial year for <b>April 2021</b>
6	30 <sup>th</sup> May 2021	Income Tax	<b>Form 27D</b>	<b>Quarterly</b> issue of TCS Certificate for <b>March - 2021</b>
7	30 <sup>th</sup> May 2021	Income Tax	<b>Form 49C</b>	<b>Annually</b> filing of declaration by Foreign Liaison office as located in India for <b>March 2021</b>
8	31 <sup>st</sup> May 2021	Income Tax	<b>Form 16B</b>	<b>Monthly</b> filing of challan-cum-statement for TDS under section 194-IA for <b>March 2021</b>
				However <b>scheduled date</b> of filing was <b>April 30, 2021</b> extended due to COVID-19

9	31 <sup>st</sup> May 2021	Income Tax	Form 16C	Monthly filing of challan-cum-statement for TDS under section 194IB for <b>March 2021</b>
				However <b>scheduled date</b> of filing was <b>April 30, 2021</b> extended due to COVID-19
10	31 <sup>st</sup> May 2021	Income Tax	Form 61	One time filing of a declaration in Form No. 61 for <b>March , 2021</b>
				However <b>scheduled date</b> of filing was <b>April 30, 2021</b> extended due to COVID-19
11	31 <sup>st</sup> May 2021	Income Tax	Form 26QB	Monthly filing challan-cum-statement for TDS - Section 194-IA for <b>March 2021</b>
12	31 <sup>st</sup> May 2021	Income Tax	Form 26QC	Monthly filing challan-cum-statement for TDS Section 194-IB for <b>March 2021</b>
13	31 <sup>st</sup> May 2021	Income Tax	Form 26QD	Monthly filing statement for TDS Section 194-M for <b>March 2021</b>
14	31 <sup>st</sup> May 2021	Income Tax	Form 1 to 7	One time annual filing of belated return for <b>March 2020</b>
				However <b>scheduled date</b> of filing was <b>March 31, 2021</b> extended due to COVID-19
15	31 <sup>st</sup> May 2021	Income Tax	Form 1 to 7	One time annual filing of revised return for <b>March 2020</b>
				However <b>scheduled date</b> of filing was <b>March 31, 2021</b> extended due to COVID-19
16	31 <sup>st</sup> May 2021	Income Tax	Form No. 61A	Annually 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>

<b>17</b>	31 <sup>st</sup> May 2021	Income Tax	<b>Form No. 61B</b>	<b>Annually</b> filing of a statement for the transactions reportable under section 285BA(1)(k) for <b>Dec 2020</b>
<b>18</b>	31 <sup>st</sup> May 2021	Income Tax	<b>TDS Return (24Q/26Q/27 Q)</b>	<b>Quarterly</b> filing of return of TDS for the Quarter ending <b>March 2021</b>
<b>19</b>	31 <sup>st</sup> May 2021	Income Tax	<b>PAN</b>	<b>One time</b> allotment of PAN for 'non'- individual resident entity where a financial transaction is minimum Rs. 2,50,000 for <b>March - 2021</b>

## (B) GST Act, 2017

S.NO	Event Date	Name of Act	Form	Type of Obligations
1	5 <sup>th</sup> May 2021	GST	GSTR - 3B	<b>One time</b> monthly filing of return of GST payment where annual turnover is exceeding 5 crore for <b>March 2021</b>
				However <b>scheduled</b> date of filing was <b>April 20, 2021</b> extended due to COVID-19
2	5 <sup>th</sup> May 2021	GST	GSTR - 3B	<b>One time</b> monthly filing where annual turnover is 'not' exceeding 5 crore for category- I States for <b>March 2021</b>
				However <b>scheduled date</b> of filing was <b>April 22, 2021</b> extended due to COVID-19
3	5 <sup>th</sup> May 2021	GST	GSTR - 3B	<b>One time</b> monthly filing of return for GST payment where annual turnover is 'not' exceeding 5 crore for category- II States for <b>March 2021</b>
				However <b>scheduled date</b> of filing was <b>April 24, 2021</b> extended due to COVID-19
4	10 <sup>th</sup> May 2021	GST	GSTR - 7	<b>Monthly</b> filing of return by Tax Deductor for <b>April 2021</b>
5	10 <sup>th</sup> May 2021	GST	GSTR - 8	<b>Monthly</b> filing of return by E-Commerce operator for <b>April 2021</b>

6	13 <sup>th</sup> May 2021	GST	<b>GSTR - 6</b>	<b>Monthly</b> filing of ISD return for <b>April 2021</b>
7	20 <sup>th</sup> May 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> filing of return for GST payment where annual turnover is exceeding 5 crore for <b>March 2021</b>
				However <b>scheduled</b> date of filing was <b>April 20, 2021</b> extended due to COVID-19
8	20 <sup>th</sup> May 2021	GST	<b>GSTR - 5</b>	<b>Monthly</b> filing of return by Non-resident for <b>April 2021</b>
9	20 <sup>th</sup> May 2021	GST	<b>GSTR - 5A</b>	<b>Monthly</b> filing of return OIDAR services to unregistered recipients for <b>April 2021</b>
10	22 <sup>nd</sup> May 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> filing of return for GST payment where annual turnover is <b>not</b> exceeding 5 crore for category- I States for <b>2021</b>
				However <b>scheduled date</b> of filing was <b>April 24, 2021</b> extended due to COVID-19
11	24 <sup>th</sup> May 2021	GST	<b>GSTR - 3B</b>	<b>Monthly</b> filing of return for GST payment where annual turnover is <b>not</b> exceeding 5 crore for category- II States for <b>April 2021</b>
				However <b>scheduled</b> date of filing was <b>April 24, 2021</b> extended due to COVID-19
12	26 <sup>th</sup> May 2021	GST	<b>GSTR - 1</b>	<b>Monthly</b> filing of return where turnover is 'exceeding' 5 crore for <b>April 2021</b>

				However <b>scheduled</b> date of filing was <b>May 11, 2021</b> extended due to COVID-19
<b>13</b>	28 <sup>th</sup> May 2021	GST	<b>IFF</b>	<b>One Time</b> monthly uploading of invoices for B2B sales under QRMP scheme for <b>April 2021</b>
				However scheduled date of filing was <b>May 13 , 2021</b> extended due to COVID-19

### (C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Type of Obligations
1	7 <sup>th</sup> May 2021	FEMA	ECB	<b>Monthly</b> filing of ECB return for <b>April 2021</b>
2	15 <sup>th</sup> May 2021	ESI	ESI Challan	<b>Monthly</b> payment of ESI for <b>April 2021</b>
3	15 <sup>th</sup> May 2021	Provident Fund	Electronic Challan cum Return (ECR)	<b>Monthly</b> E-Payment for PF for <b>April 2021</b>
4	30 <sup>th</sup> May 2021	ROC/LLP	LLP-11	<b>Annually</b> filing of Return by LLP for <b>March 2021</b>
5	30 <sup>th</sup> May 2021	ROC	FC-4	<b>Annually</b> filing of Return by Foreign company for <b>March 2021</b>

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