

April (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 April 2021	Income Tax	Challan 281	Monthly payment of TDS/TCS deducted/collected in March 2021
2	14 th April 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for Feb 2021
3	14 th April 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for Feb 2021
4	15 th April 2021	Income Tax	Form 3BB	Monthly due date for furnishing of statement in Form No. 3BB by a stock exchange for transactions where client codes have been modified after registering in the system for March, 2019
5	30 th April 2021	Income Tax	Form 15G/15H	Quarterly due date for uploading declarations received from recipients for March, 2021
6	30 th April 2021	Income Tax	Form 24G	Monthly due date for furnishing of Form No. 24G by an office of the Government where TDS/TCS for March 2021 has been paid without the production of a challan
7	30 th April 2021	Income Tax	Form 26QB	Monthly Deposit of TDS/TCS on purchase of property for March 2019
8	30 th April 2021	Income Tax	Form 26QB	Monthly filing challan-cum-statement for TDS - Section 194-IA for March 2021
9	30 th April 2021	Income Tax	Form 26QC	Monthly filing challan-cum-statement for TDS Section 194-IB for March 2021

10	30 th April 2021	Income Tax	Form 26QD	Monthly filing statement for TDS Section 194-M for March 2021
11	30 th April 2021	Income Tax	Form No. 60 & Form No. 61	Half yearly due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received for March , 2021
12	30 th April 2021	Income Tax	Challan 281	Monthly payment of TDS deposited in March 2021
13	30 th April 2021	Income Tax	Challan 285	Monthly payment of Equalization Levy where annual turnover of services by non-resident exceeding 1 lac for March 2021
14	30 th April 2021	Income Tax	---	One Time payment of Tax under Vivad se Vishwas Scheme for March 2021

(B) GST Act, 2017

1	1 st April 2021	GST	LUT	Annually filing of LUT for exporting goods 'without' payment of IGST.
2	1 st April 2021	GST	---	Daily Invoice with minimum 6 digits HSN code is mandatory where turnover is exceeding 5 crore
3	1 st April 2021	GST	---	Daily E-Invoice is mandatory where turnover is exceeding 50 crore
4	1 st April 2021	GST	---	Daily B2B Invoice with Dynamic QR code is mandatory where turnover is exceeding 500 crore
5	10 th April 2021	GST	GSTR - 7	Monthly filing of return by Tax Deductor for March 2021
6	10 th April 2021	GST	GSTR - 8	Monthly filing of return by E-Commerce operator for March 2021
7	11 th April 2021	GST	GSTR - 1	Monthly filing of return by Outward Supplier where annual turnover is exceeding Rs. 5 crore for March 2021
8	13 th April 2021	GST	GSTR - 1	Quarterly filing of return where turnover is 'not' exceeding 5 crore and also opted QRMP for March 2021
9	13 th April 2021	GST	IFF	Monthly uploading of invoices under QRMP scheme for March 2021
10	13 th April 2021	GST	GSTR - 6	Monthly filing of ISD return for March 2021

11	20 th April 2021	GST	GSTR - 5	Monthly filing of return by Non-resident for March 2021
12	20 th April 2021	GST	GSTR - 5A	Monthly filing of return OIDAR services to unregistered recipients for March 2021
13	20 th April 2021	GST	GSTR - 3B	Monthly filing of return of GST payment for March 2021
14	22 nd April 2021	GST	GSTR - 3B	Monthly filing of return for GST payment where annual turnover is not exceeding 5 crore for category- I States for March 2021
15	24 th April 2021	GST	GSTR - 3B	Monthly filing of return for GST payment where annual turnover is not exceeding 5 crore for category- II States for March 2021
16	25 th April 2021	GST	GSTR - PMT 06	Monthly deposit of tax for QRMP Scheme for the first and second months of the quarter April 2021
17	30 th April 2021	GST	GSTR - 04	Quarterly filing of return by composition dealer for March 2021

(C) Miscellaneous Acts

1	1 st April 2021	Registration on Udyam Portal	---	One Time registration for MSMEs where 'old' registration is expired for March 2021
2	1 st April 2021	Linking PAN and GSTIN with MSME registration	---	One Time Linking of PAN and GSTIN with MSME for March 2021
3	1 st April 2021	Updation of IEC Details	---	Annually updation of IEC for March 2021
4	7 th April 2021	FEMA	ECB	Monthly filing of ECB return for March 2021
5	15 th April 2021	ESI	ESI Challan	Monthly payment of ESI for March 2021
6	15 th April 2021	Provident Fund	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for March 2021
7	30 th April 2021	ROC	DIR 3 KYC	Annually submitting of KYC of directors for March 2019
8	30 th April 2021	MSMED, 2006	MSME -1	Half yearly filing by the Companies receiving supplies from Micro & Small and also outstanding dues exceed 45 days March 2019

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