

March (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 March 2021	Income Tax	Challan 281	Monthly payment of TDS/TCS deducted/collected for Feb 2021
2	7 th March 2021	Income Tax	Challan 285	Monthly payment of Equalization Levy where annual turnover of services by non-resident (payee) is exceeding 1 lac for Feb 2021
3	14 th March 2021	Income Tax	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for Jan 2021
4	14 th March 2021	Income Tax	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for Jan 2021
5	15 th March 2021	Income Tax	Challan 280	Quarterly payment of Advance Income Tax by All Assessess (100%) (except 44AD and 44ADA cases) for March - 2021
6	15 th March 2021	Income Tax	Challan 280	Annually payment of Advance Tax by All Assessess - Presumptive Taxation for March - 2021
7	15 th March 2021	Income Tax	Form 24Q, 26Q, 27Q	<p>One time quarterly returns of TDS deposited for June 2020 and Sep 2020.</p> <p>However schedule dates were July 31, 2020 and Oct 31, 2020 extended due to COVID-19</p>

8	31 st March 2021	Income Tax	Form 26QB	Monthly filing challan-cum-statement for TDS - Section 194-IA for Feb 2021
9	31 st March 2021	Income Tax	Form 26QC	Monthly filing challan-cum-statement for TDS Section 194-IB for Feb 2021
10	31 st March 2021	Income Tax	Form 26QD	Monthly filing statement for TDS Section 194-M for Feb 2021
11	31 st March 2021	Income Tax	---	One Time declaration under Vivad se Vishwas Scheme
				However schedule date was March 31, 2020 extended due to COVID-19
12	31 st March 2021	Income Tax	Form 1 to 7	Annually original/revised for the year ending on March 31, 2020 (Ay 2020-21)
13	31 st March 2021	Income Tax	---	One Time due date for linking of Aadhaar number with PAN
14	31 st March 2021	Income Tax	Online Form	Quarterly Uploading declarations received in Form 15G/15H for March - 2021
15	31 st March 2021	Income Tax	Investments	Annually investments for Section 80C,80D and 80G etc.
16	31 st March 2021	Income Tax	Form NR	One time filing by non-resident in India for March - 2021

(B) GST Act, 2017

S.NO	Event Date	Name of Act	Form	Type of Obligations
1	10 th March 2021	GST	GSTR - 7	Monthly filing of return by Tax Deductor for Feb 2021
2	10 th March 2021	GST	GSTR - 8	Monthly filing of return by E-Commerce operator for Feb 2021
3	11 th March 2021	GST	GSTR - 1	Monthly filing of return by Outward Supplier where annual turnover is exceeding Rs. 5 crore for Feb 2021
4	13 th March 2021	GST	IFF	Monthly uploading of invoices under QRMP scheme for Feb 2021
5	13 th March 2021	GST	GSTR - 6	Monthly filing of ISD return for Feb 2021
6	20 th March 2021	GST	GSTR - 5	Monthly filing of return by Non-resident for Feb 2021
7	20 th March 2021	GST	GSTR - 5A	Monthly filing of return OIDAR services to unregistered recipients for Feb 2021
8	20 th March 2021	GST	GSTR - 3B	Monthly filing of return of GST payment for Feb 2021

9	22 nd March 2021	GST	GSTR - 3B	Monthly filing of return for GST payment where annual turnover is not exceeding 5 crore for category- I States for Feb 2021
10	24 th March 2021	GST	GSTR - 3B	Monthly filing of return for GST payment where annual turnover is not exceeding 5 crore for category- II States for Feb 2021
11	25 th March 2021	GST	GSTR - PMT 06	Monthly deposit of tax for QRMP Scheme for the first and second months of the quarter March 2021
12	31 st March 2021	GST	GSTR - 9	Annually filing of return where annual turnover is exceeding 2 crore for March 2020
13	31 st March 2021	GST	GSTR - 9C	Annually filing of audit report where annual turnover is exceeding 5 crore for March 2020
14	31 st March 2021	GST	-----	Annually online filling of application for letter of undertaking (LUT) for exports & supplies to SEZ without payment of Tax for March - 2022
15	31 st March 2021	GST	CMP-02	Annually filling application for opting Composition scheme for March - 2022

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Type of Obligations
1	7 th March 2021	FEMA	ECB	Monthly filing of ECB return for Feb 2021
2	15 th March 2021	ESI	ESI Challan	Monthly payment of ESI for Feb 2021
3	15 th March 2021	Provident Fund	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for Feb 2021

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March - 2021