

Due Date Compliance Calendar DEC 2021

A. Due dates for Compliances under GST

- 31-12-2021- GSTR 9 – The Most Comprehensive Annual Return for FY 2020-21 by ALL registered persons having an aggregate turnover of more than Rs. 2 Crores or opted to file Annual Return. However, registered person with aggregate turnover upto INR 2 Crores have option to file GSTR-9.
- 31-12-2021- GSTR-9C – Annual Return for FY 2020-21 by registered person whose Annual Turnover for FY 2020-21 is above Rs. 5 Cores (Annual Return + Reconciliation Statement in GSTR-9C self-certified by the businesses themselves).

➤ GSTR-3B – Monthly GST Return

<i>Turnover in the previous financial year</i>	<i>Return for the Month</i>	<i>Extended Due Date</i>
<i>For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>NOV -2021</i>	<i>20-DEC -2021</i>

GSTR-1

<i>Turnover</i>	<i>Return for Month / Quarter</i>	<i>Extended Due Date</i>
<i>ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>NOV -2021</i>	<i>11-DEC-21</i>
<i>IFF - Optional for Taxpayers who have opted for QRMP</i>	<i>NOV -2021</i>	<i>13-DEC-21</i>

- 25-12-2021 - Taxpayer who is opting for QRMP Scheme has to deposit tax using form GST PMT-06 for the NOV Month.

- 20-12-2021- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for NOV month
- 20-12-2021- Due date for filing GSTR-5A (to be filed by the OIDAR) for NOV month
- 13-12-2021- Due date for filing GSTR-6 (to be filed by Input Service Distributor for NOV month.
- 10-12-2021- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for NOV month
- 10-12-2021- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for NOV month.
- **RFD-10 - 18 Months after the end of quarter for which refund is to be claimed**

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

B. Due dates for Compliance under Income tax

- 07-12-2021 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of NOV 2021
- **15-12-2021- Third installment of advance tax for the assessment year 2022-23**
- **31-12-2021 - Return of income for the assessment year 2021-22 for all assessee other than**
 - a) corporate-assessee or
 - (b) non-corporate assessee (whose books of account are required to be audited) or
 - (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or
 - (d) an assessee who is required to furnish a report under section 92E.
- 15-12-2021- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o OCT 2021

- 15-12-2021- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o OCT 2021
- 15-12-2021- Due date for issue of TDS Certificate for tax deducted under section 194-M in m/o OCT 2021
- 30-12-2021- Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of NOV

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C. Due dates Compliances under Companies Act

- 14-12-2021- Last date for furnishing of ADT-1 (an intimation to ROC about appointment of auditor) and same should be filed within 15 days from date of conclusion of Annual General Meeting. Due date of holding AGM for F.Y. 2020-21 has been extended upto 30.11.2021
- 30-12-2021- AOC-4 is filed for filing Financial statements and other documents with ROC and same must be filed within 30 days from date of conclusion of Annual General Meeting
- 30-12-2021- Form-8 is filed by every LLP to inform ROC about Financial Statement of LLP.

D. Due dates Compliances under ESI, PF Acts

- 15-12-2021- ESIC Payment for m/o NOV 2021
- 15-12-2021- PF Payment for m/o NOV 2021

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