

STATUTORY COMPLIANCE DUE DATES - JUNE-2021

Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.

Due Date	Statutory Compliance	Description
4	GST GSTR-3B	GSTR-3B April-2021 - Extended Due date for Taxpayers having Turnover more than ₹ 5.0 crores in the previous FY <i>(With reduced rate of Interest @ 9% p.a. on the Tax Payable and without late filing fees).</i>
4	GST GSTR-3B	GSTR-3B April-2021 - Extended Due date for Taxpayers having Turnover Upto ₹ 5.0 crores in the previous FY <i>(With no interest on Tax payable).</i>
7	Income-Tax TDS Challan No.ITNS-281	TDS/TCS Remittance for the month of May-2021.
10	GST GSTR-7	Filing GSTR-7 for the month of May-2021 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of May-2021 by E-Commerce Operators.
11**	GST GSTR-1	Filing of GSTR-1 for the month of May-2021 for taxpayers having Turnover more than ₹ 1.50 Crore in Previous Financial Year and Taxpayers whoever opted for monthly GSTR-1 filing. ** <i>(Due date extended for filing GSTR-1 for the month of May-2021 by 15 days from the Original Due Date. The Return is to be filed on or before 26-June-2021).</i>
11**	GST GSTR-1	Filing of GSTR-1 for taxpayers who opted for QRMP Scheme. ** <i>(Due date extended for filing GSTR-1 for the month of May-2021 by 15 days from the Original Due Date. The Return is to be filed on or before 26-June-2021).</i>
13	GST GSTR-6	Filing GSTR-6 for Input Service Distributers for the month of May-2021.
14	Income-Tax TDS For TDS remitted through Challan 26QB, 26QC & 26QD	Due date for issue of TDS certificate for TDS deducted u/s 194-IA, 194-IB & 194M in the month of April-2021.
15	ESI	ESI Payment & Return filing for the month of April-2021 and May-2021. <i>(Note: - For April-2021 this is the extended due date)</i>
15	EPF	EPF Payment & Return filing for the month of May-2021.
15	Income Tax	Due date for payment of Advance Tax for the first quarter of FY 2021-2022.
15	Income-Tax Form-3BB	Due date for furnishing statement in Form No.3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of April, 2021.

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15**	Income Tax TDS Form 24Q, 26Q & 27Q	Due date for furnishing of quarterly TDS certificate for the quarter ending 31-March-2021. ** (Extended Due date 15-July-2021).
19	GST GSTR-3B	GSTR-3B April-2021 - Extended Due date for Taxpayers having Turnover Upto ₹ 5.0 crores in the previous FY (With reduced rate of Interest @ 9% p.a. on the Tax Payable and without late filing fees).
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and filing of Return for the month of May-2021.
20**	GST GSTR-3B	Filing of GSTR-3B for the month of May-2021 for taxpayers having Turnover upto ₹ 5 Crores in Previous Financial Year and taxpayers who have not opted for Quarterly Return Monthly Payment (QRMP) Scheme. ** Extended Due dates:-1) Aggregate turnover upto ₹ 5.0 crores :- a. Nil rate of interest for 15 days (i.e. upto 05-Jul-2021) and thereafter interest at reduced rate of 9% p.a. for further 15 days (i.e upto 20-Jul-2021). b. Waiver of late fee if the return is filed on or before 20-Jul-2021.
20**	GST GSTR-3B	Filing of GSTR-3B for the month of May-2021 for taxpayers having Turnover more than ₹ 5 Crores in Previous Financial Year. ** Extended Due date:- Aggregate turnover more than ₹ 5.0 crores :- a. Lower rate of interest @ 9% for first 15 days from the Original due date of filing return (i.e. upto 05-Jul-2021). b. Waiver of late fee if the return is filed on or before 05-Jul-2021.
20	GST GSTR-5	Filing of GSTR-5 for the month of May-2021 by a registered non-resident taxable person.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident OIDAR Service Providers.
30	ROC	Due date for filing DPT-3 for the FY 2020-2021.
30	Income-Tax TDS Challan 26QB, 26QC & 26QD	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194IB & 194M in the month of May-2021.
30	Income-Tax Vivad se vishwas Scheme	Due date for Payment of tax under Vivad se vishwas Scheme. (Due date extended vide Notification S.O. 1704 (E), dated 27-04-2021).

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30	Income-Tax SFT	Extended Due date for filing Form SFT return for the FY 2020-2021. <i>(Due date extended vide Circular no. 9/2021, dated 20-05-2021).</i>
30	Income-Tax Linking of Aadhaar & PAN	Extended Due date for Persons who have not linked their Aadhar and PAN. <i>(Due date extended vide Notification S.O. 1432(E), dated 31-03-2021).</i>
30	Income-Tax Form-24G	Extended Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April-2021 has been paid without the production of a challan. <i>(Due date extended vide circular No.9/2021, dated 20-05-2021).</i>
30	Income-Tax Securities Transaction Tax	Due date for filing return in respect of securities transaction tax for the financial year 2020-21.
30	Income-Tax Non-Deduction of TDS by Bank	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2021.
30	Income-Tax Form-64C	Extended due date for furnishing of Statement in Form No. 64C by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2020-21. <i>(Due date extended vide circular No.9/2021, dated 20-05-2021).</i>
30	Income-Tax Form-58C & 58D	Due date for furnishing the report by an approved institution/public sector company under Section 35AC(4)/(5) for the year ending March 31, 2021
30	Income-Tax Form-64B	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2020-21. This statement is required to be furnished to the unit holders in form No. 64B
30	Income-Tax Quarterly TDS Returns	Extended Due date for furnishing quarterly statement of TDS deposited for the quarter ending March 31, 2021. <i>(Due date extended vide Circular no. 9/2021, dated 20-05-2021).</i>
30	Income-Tax Form-61B	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2020 by reporting financial institutions. <i>(Due date extended vide Circular no. 9/2021, dated 20-05-2021).</i>

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30	Income-Tax	Extended Due Date for filing of Return of tax deduction from contributions paid by the trustees of an approved superannuation fund. <i>(Due date extended vide Circular no. 9/2021, dated 20-05-2021).</i>
30	Income-Tax Form-64D	Due date for furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the Previous year 2020-21 <i>(Due date extended vide Circular no. 9/2021, dated 20-05-2021).</i>

Note:- Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications if any will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

This Document is Updated on 31-May-2021