

STATUTORY COMPLIANCE DUE DATES - MAY-2021		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & Karnataka Professional Tax.		
Due Date	Statutory Compliance	Description
7	Income-Tax TDS	TDS/TCS Remittance for the month of April-2021.
10	GST	Filing GSTR-7 for the month of April-2021 by persons who are required to deduct GST TDS.
		Filing of GSTR-8 for the month of April-2021 by E-Commerce Operators
11	GST	Filing of GSTR-1 for the month of April-2021 for taxpayers having Turnover more than ₹ 1.50 Crore in Previous Financial Year and Taxpayers whoever opted for monthly GSTR-1 filing.
13	GST	Filing of GSTR-1 for the month of April-2021 for taxpayers who opted for QRMP Scheme.
		Filing GSTR-6 for Input Service Distributors for the month of April-2021.
15	Income-Tax TDS	Due date for issue of TDS certificate for TDS deducted u/s 194-IA,194-IB & 194M in the month of March-2021.
	Income-Tax - TCS	Due date for issue of quarterly statement of TCS deposited for the quarter ending 31- March-2021.
	ESI	ESI Payment & Return filing for the month of April-2021.
	EPF	EPF Payment & Return filing for the month of April-2021.
	Income-Tax	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 (<i>i.e. Assesseees whoever remitted TDS against their PAN Numbers using Challan Forms 26QB, 26QC & 26QD</i>).
20	Karnataka Professional Tax	Payment of Professional Tax and filing of Return for the month of April-2021.
	GST	Filing of GSTR-3B for the month of April-2021 for taxpayers having Turnover more than ₹ 5 Crores in Previous Financial Year or taxpayers who have not opted for Quarterly Return Monthly Payment (QRMP) Scheme.
		Filing of GSTR-5 for the month of April-2021 by a registered non-resident taxable person.

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20	GST	Filing of GSTR-5A for Non-resident OIDAR Service Providers.
25	GST	Due date for payment of GST under QRMP Scheme for the Month of April-2021.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194IB & 194M in the month of April-2021. (i.e. Assessee's remitting TDS against their PAN Numbers using Challan Forms 26QB, 26QC & 26QD).
	Karnataka Professional Tax	Remittance of differential PT if any along with interest and filing of PT annual returns (i.e. for Businesses & Employers with enrollment certificate) for the Financial Year 2020-21.
	Income-Tax - TCS	Due date for issue of TCS certificates for 4th Quarter of the Financial year 2020-21.
	ROC	LLP Annual Return Filing in form LLP-11 - An annual statement for submitting details of the business of the LLP and its partners for the FY 2020-21.
31	Income-Tax - TDS	Form 24Q, 26Q & 27Q quarterly statement of TDS deposit for the quarter ending 31-March-2021.
	Income-Tax (Reporting Portal Compliance)	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect of a financial year 2020-21
	Income-Tax (Reporting Portal Compliance)	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
31	Income-Tax Return	Extended due date for filing the belated Income-tax Return and revising the ITR for the FY 2019-20 (AY 2020-21). Ref.CBDT Press release dt.01-May-2021.
	Income-Tax TDS	Extended Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194IB & 194M in the month of March-2021. (i.e. Assessee's remitting TDS against their PAN Numbers using Challan Forms 26QB, 26QC & 26QD). Ref.CBDT Press release dt.01-May-2021.

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31	Income Tax <i>(Filing of Form No.61)</i>	Extended due date for filing statement in Form-61, containing particulars of declarations received in Form No.60 during the period 01-Oct-2020 to 31-Mar-2021. <i>Ref.CBDT Press release dt.01-May-2021.</i>