



GADHIA ASSOCIATES

Practice Advice for Real World

No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail
1	07-Dec-2021	NA	TCS/TDS Liability Deposit	Nov-20	Due date of depositing TCS liabilities for the previous month
2	07-Dec-2021	NA	Equalization Levy Deposit	Nov-20	Equalization Levy is a direct tax, which is withheld at the time of payment by the service recipient where the annual payment made to one service provider (Non-Residents only) exceeds Rs. 1,00,000 in one financial year for the specified and notified services.
3	10-Dec-2021	NA	GSTR-7	Nov-2021	GSTR 7 is a return to be filed by the persons who is required to deduct TDS under GST.
4	10-Dec-2021	NA	GSTR-8	Nov-2021	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS under GST.

5	11-Dec-2021	NA	GSTR-1	Nov-2021	GST Filing of returns by the registered person with an aggregate turnover of more than 1.50 crores.
6	13-Dec-2021	NA	GSTR -6	Nov-2021	Due Date for filing return by Input Service Distributors.
7	15-Dec-2021	NA	Provident Fund	Nov-2021	Due Date for payment of Provident fund contribution for the previous month.
8	15-Dec-2021	NA	ESI	Nov-2021	Due Date for payment of Provident fund and ESI contribution for the previous month.
9	15-Dec-2021	NA	Advance Tax	AY 2021-22	Due date for Third Installment of advance tax for the AY 2021-22
10	20-Dec-2021	NA	GSTR -5	Nov-2021	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.

11	20-Dec-2021	NA	GSTR -5A	Nov-2021	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
12	20-Dec-2021	NA	GSTR – 3B	Nov-2021	Due date for GSTR-3B having Annual Turnover of more than 5 Crores
13	22-Dec-2021	NA	GSTR – 3B	Nov-2021	Refer Note 1
14	24-Dec-2021	NA	GSTR – 3B	Nov-2021	Refer Note 2
15	30-Sep-2021	31-Dec - 2021	GSTR-9	FY 2018-19	Taxable Persons paying tax under Section 10 of CGST Act, the composition scheme, are required to submit their annual returns in Form GSTR 9A.
16	30-Sep-2021	31-Dec-2021	GSTR 9A	FY 2018-19	Taxable Persons paying tax under Section 10 of CGST Act, the composition scheme, are required to submit their annual returns in Form GSTR 9A.

17	30-Sep-2021	31-Dec-2021	GSTR-9B	FY 2018-19	Annual Return to be filed by e-commerce operators who have filed GSTR 8 during the financial year.
18	30-Sep-2021	31-Dec-2021	GSTR 9C	FY 2018-19	Taxpayers whose annual turnover exceeds INR 5 crores in a Financial Year are required to get their accounts audited by a practicing Chartered Accountant or Cost Accountant before filing returns in Form GSTR 9C.
19	31-Jul-2021	31-Dec-2021	ITR	FY 2019-2021	Filing of income tax for individual and non-corporates [who are not subject to tax audit]
20	30-Sep-2021	31-Dec-2021	Form 3CA3CD/ Form 3CB3CD	FY 2019-2021	Report to be furnished for Tax Audit under Income Tax Act, 1961

21	30-Nov-2021	31-Dec-2021	Form 3CEB	FY 2019-2021	Report to be furnished in respect of international transaction and specified Domestic transaction.
22	30-Sep-2021	31-Dec-2021	AGM due date	FY 2019-2021	Due date of AGM held by Company
23	30-Sep-2021	31-Dec-2021	DIR 3 (KYC)	FY 2019-2021	Form to ensure that correct particulars of an individual holding DIN is available with the Ministry of Corporate Affairs
24	30-May-2021	31-Dec-2021	Form LLP-11	FY 2019-2021	Annual Return of Limited Liability Partnership (LLP)

Note 1: Due Date for filling GSTR – 3B which Annual Turnover up to 5 Crore State 1 Group (Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar, Islands, Lakshadweep).

Note 2: Due Date for filling GSTR – 3B which Annual Turnover up to 5 Crore State 2 Group (Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi).

Disclaimer: The content of this article is intended to provide a knowledge of the subject matter. Suggestions and feedback to improve the task are welcome. The article and opinions therein are based on my understanding and interpretation of the law and provisions prevailing as on date. The contents of this article are for information purposes only and does not constitute an advice or a legal opinion. The opinion may vary according to one's interpretation of the law. We love to hear your feedback at gadhiaandassociates@gmail.com