

Statutory Compliance Calendar

for the Month of December 2020

S. No.	Actual Date	Extended Date	Nature of Compliance	Compliance Period	Nature of Compliance in Detail
1	7-Dec-20	NA	TCS/TDS Payment	Nov-20	Due date of depositing TCS liabilities for the previous month
2	7-Dec-20	NA	Equalisation Levy Payment	Nov-20	Equalisation 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-20	NA	GSTR-7	Nov-20	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
4	10-Dec-20	NA	GSTR-8	Nov-20	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.
5	11-Dec-20	NA	GSTR-1	Nov-20	GST Filing of returns by the registered person with an aggregate turnover of more than 1.50 crores.
6	13-Dec-20	NA	GSTR -6	Nov-20	Due Date for filing return by Input Service Distributors.
7	15-Dec-20	NA	Provident Fund	Nov-20	Due Date for payment of Provident fund contribution for the previous month.
8	15-Dec-20	NA	ESI	Nov-20	Due Date for payment of Provident fund and ESI contribution for the previous month.
9	15-Dec-20	NA	Advance Tax	AY 2021-22	Due date for Third Installment of advance tax for the AY 2021-22
10	20-Dec-20	NA	GSTR -5	Nov-20	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
11	20-Dec-20	NA	GSTR -5A	Nov-20	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
12	20-Dec-20	NA	GSTR - 3B	Nov-20	Due date for GSTR-3B having Annual Turnover of more than 5 Crores
13	22-Dec-20	NA	GSTR - 3B	Nov-20	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)
14	24-Dec-20	NA	GSTR - 3B	Nov-20	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)
15	30-Sep-20	31-Dec-20	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-20	31-Dec-20	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-20	31-Dec-21	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-20	31-Dec-20	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-20	31-Dec-20	ITR	FY 2019-20	Filing of income tax for individual and non-corporates [who are not subject to tax audit]
20	30-Sep-20	31-Dec-20	Form 3CA/3CB & 3CD	FY 2019-20	Report to be furnished for Tax Audit under Income Tax Act, 1961
21	30-Nov-20	31-Dec-20	Form 3CEB	FY 2019-20	Report to be furnished in respect of international transaction and specified Domestic transaction.
22	30-Sep-20	31-Dec-20	AGM due date	FY 2019-20	Due date of AGM held by Company
23	30-Sep-20	31-Dec-20	DIR 3 (KYC)	FY 2019-20	Form to ensure that correct particulars of an individual holding DIN is available with the Ministry of Corporate Affairs
24	30-May-20	31-Dec-20	Form LLP-11	FY 2019-20	Annual Return of Limited Liability Partnership (LLP)

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In case of any further clarification or assistance, please refer to the relevant Statutory Act/Rules or feel free to contact us.

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Thanks & Regards

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