

## Due Date Compliance Calendar JULY 2021

### A. Due dates for Compliances under GST

#### ➤ GSTR-3B – Monthly GST Return

Turnover in the previous financial year	Return for the Month	Extended Due Date
Upto Rs. 5 Crores - Category -I (For Taxpayer who is opting for QRMP Scheme)	APRIL-JUNE - 2021	22-JULY-2021
Upto Rs. 5 Crores - Category -I (For Taxpayer who is opting for QRMP Scheme)	APRIL-JUNE - 2021	24-JULY-2021
For Taxpayer with Annual Turnover LESS than Rs 5 crore	APRIL-2021	04-JULY -2021
For Taxpayer with Annual Turnover LESS than Rs 5 crore	MAY-2021	20-JULY -2021
For Taxpayer with Annual Turnover More than Rs 5 crore	MAY -2021	05-JULY -2021
For Taxpayer with Annual Turnover More than Rs 5 crore	JUNE -2021	20-JULY -2021

#### GSTR-1

Turnover	Return for Month / Quarter	Extended Due Date
ABOVE INR. 5.00 Crore For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	JUNE -2021	11-JULY-21
IFF / GSTR-1 Optional for Taxpayers who have opted for QRMP	APRIL-JUNE -2021 IFF- NA	13-JULY-21

- 31-07-2021- GSTR -4 Annual Return for FY 2020-21 FIR Composition dealers Due date extended to 31st July
- 25-07-2021- ITC -04 for Job work for the quarter APRIL-JUNE -2021

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

- 09-06-2021 (extended due date) - GST PMT 06 -Taxpayer who is opting for QRMP Scheme has to deposit tax using form GST PMT-06 by the 25th of the following month, for the MAY Month.
- 20-07-2021- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for JUNE month
- 20-07-2021- Due date for filing GSTR-5A (to be filed by the OIDAR) for JUNE month
- 13-07-2021- Due date for filing GSTR-6 (to be filed by Input Service Distributor for JUNE month.
- 10-07-2021- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for JUNE 2021
- 10-07-2021- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for JUNE month.
- 18-07-2021- Due date for filing CMP-08 FOR March Quarter (Apr-Jun, 2021) (to be filed by Composition dealers for JUNE month.

Note:- Relaxation in restriction on availment of Input Tax Credit under rule 36(4)

Rule 36(4) restricting the availment of input tax credit beyond 5% of the ITC reflected in Form GSTR 2A/2B will not apply in individual months of April, May & June 2021, but the GSTR-3B for the month of June 2021 is to be furnished with the cumulative adjustment of input tax credit for those months

## B. Due dates for Compliance under Income tax

- 15-07-2021 – Quarterly statements of TCS deposited for Q1 of FY 2021-22
- 31-07-2021 – Quarterly statement of TDS deposited for the quarter ending June 30, 2021

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

- 07-07-2021 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of JUNE 2021
- 15-07-2021- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o MAY 2021

- 15-07-2021- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o MAY 2021
- 15-07-2021- Due date for issue of TDS Certificate for tax deducted under section 194-M in m/o MAY 2021
- 15-07-2021- TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2021
- 31-07-2021- Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2020-21
  - 15-07-2021- The Statement of Deduction of Tax for the last quarter of the Financial Year 2020-21
- 30-07-2021- Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of JUNE

### **C. Due dates Compliances under ESI, PF Acts**

- 15-07-2021- ESIC Payment for m/o JUNE 2021
- 15-07-2021- PF Payment for m/o JUNE 2021

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### **D. DGFT**

31-07-2021 – Last date for modification/ updation of IEC has been extended up to 31.07.2021

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