

## Compliance Calendar for the month of July, 2021

### Indirect Taxes

Due Dates	Forms	Description	Interest	Late Fee
04 July, 2021	<b>GSTR-3B for April 2021</b>	Taxpayers having an aggregate turnover < ₹5 Cr in the preceding financial year	Up to <b>4<sup>th</sup> June, 2021</b> - Nil  <b>5<sup>th</sup> June to 4<sup>th</sup> July</b> - Interest @ <b>9% p.a.</b>  After <b>4<sup>th</sup> July</b> - Interest @ <b>18% p.a.</b>	Late fee <b>waived till 04<sup>th</sup> July, 2021</b>
05 July, 2021	<b>GSTR-3B for May 2021</b>	Taxpayers having an aggregate turnover > ₹5 Cr in the preceding financial year	Up to <b>20<sup>th</sup> June 2021</b> - Nil  <b>21<sup>st</sup> June to 5<sup>th</sup> July</b> - Interest @ <b>9% p.a.</b>  After <b>5<sup>th</sup> July</b> - Interest @ <b>18% p.a.</b>	Late fee <b>waived till 05<sup>th</sup> July, 2021</b>
10 July, 2021	<b>GSTR-7 for June 2021</b>  <b>GSTR-8 for June 2021</b>	Return for <b>Tax Deducted at Source</b>  Statement for <b>Tax Collection at Source</b>	-	-

10 2021	July,	<b>PMT-06 for May 2021</b>	Taxpayers who have opted for <b>QRMP</b> scheme	Up to <b>10<sup>th</sup> July</b> 2021 – Nil  <b>11<sup>th</sup> July to 25<sup>th</sup> July</b> - Interest @ <b>9%</b> p.a.  After <b>25<sup>th</sup> July</b> - Interest @ <b>18%</b> p.a.	-
11 2021	July,	<b>GSTR-1 for May 2021</b>	Taxpayers having an aggregate turnover > <b>₹5 Cr or opted to file monthly return</b>	-	-
13 2021	July,	<b>GSTR-6 for June 2021</b>  <b>IFF for June 2021</b>	Return for <b>Input Service Distributor</b>  Taxpayers who have opted for <b>QRMP</b> scheme	-	-
14 2021	July,	<b>GSTR-2B for June 2021</b>	<b>Auto generated ITC statement</b>	-	-
18 2021	July,	<b>CMP-08 for April – June 2021</b>	<b>Quarterly challan cum statement</b> to be furnished by <b>composition dealers</b>	-	-
20 2021	July,	<b>GSTR-3B for June 2021</b>	Taxpayers having an aggregate turnover > <b>₹5 Cr</b> in the preceding financial year or <b>opted to file monthly return</b>	-	-

20 July, 2021	<b>GSTR-3B for May 2021</b>	Taxpayers having an aggregate turnover < ₹5 Cr in the preceding financial year	Up to <b>5<sup>th</sup> July, 2021</b> – Nil  <b>6<sup>th</sup> July to 20<sup>th</sup> July</b> – Interest @ <b>9%</b> p.a.  After <b>20<sup>th</sup> July</b> – Interest @ <b>18%</b> p.a.	Late fee <b>waived till 20<sup>th</sup> July, 2021</b>
20 July, 2021	<b>GSTR - 5 &amp; GSTR - 5A for June 2021</b>	<b>Non-resident taxable person and OIDAR services provider</b> file monthly GST Return	-	-
22 July, 2021	<b>GSTR-3B for Apr - Jun 2021</b>	Taxpayers who have opted for <b>QRMP</b> scheme in <b>Category A states*</b>	-	-
24 July, 2021	<b>GSTR-3B for Apr - Jun 2021</b>	Taxpayers who have opted for <b>QRMP</b> scheme in <b>Category B states**</b>	-	-
25 July, 2021	<b>ITC-04 for Apr - Jun 2021</b>	Furnishing of <b>ITC on job work</b> done for the quarter of Apr - Jun 2021	-	-
31 July, 2021	<b>GSTR-4 for FY 2020-21</b>	Return for financial year of registered person who has opted for <b>composition levy</b>	-	-

**Note:**

**\*Category A states:** Chhattisgarh, Madhya Pradesh, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman & Nicobar island, Telangana, Andhra Pradesh.

**\*\*Category B states:** Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Uttarakhand.

## **Direct Taxes**

<b>Due Dates</b>	<b>Period</b>	<b>Description</b>
07 July, 2021	<b>June 2021</b>	<ul style="list-style-type: none"><li>- Monthly <b>TDS/ TCS</b> payment</li><li>- Payment of <b>Equalisation levy</b> relating to digital advertisement deducted in June'21</li></ul>
15 July, 2021	<b>FY 2021-22</b> <b>FY 2020-21</b>	<ul style="list-style-type: none"><li>- <b>PF &amp; ESI</b> Payment (June'21)</li><li>- Statement of income paid or credited by <b>Investment fund</b> to its unit holders (<b>Form No. 64C</b>)</li></ul>
31 July, 2021	<b>Apr'21 - Jun'21</b>	<b>TDS Return</b>