

## GST Compliance Calendar (Jan 2021)

### Important due dates for the GST Returns in the Month of January 2021

Due date	Form to be filed	Period	Who should file?
10.01.2021	GSTR 7	December 2020	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST
10.01.2021	GSTR 8	December 2020	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.
11.01.2021	GSTR 1	December 2020	Taxpayers having an aggregate turnover of more than Rs. 1.50 Crores or opted to file Monthly Return
13.01.2021	GSTR 1	October to December 2020	For the quarter October to December 2020
13.01.2021	GSTR 6	December 2020	Input Service Distributors
18.01.2021	CMP-08	October to December 2020	Taxpayers who have opted for composition scheme
20.12.2020	GSTR 5 & 5A	December 2020	Non-Resident Taxpayers and ODIAR services provider
20.01.2021	GSTR 3B	December 2020	The due date for GSTR-3B having an Annual Turnover of more than 5 Crores
22.01.2021	GSTR 3B	December 2020	Taxpayer having turnover upto ₹5 crores in previous financial year (monthly return) in the state of 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
24.01.2021	GSTR 3B	December 2020	Taxpayer having turnover upto ₹5 crores in previous financial year (monthly return) in the state of 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

Important due dates for the Income Tax Compliance / PF / ESI in the Month of January

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2021			
07.01.2021	Challan No. ITNS-281	December 2020	Payment of TDS/TCS deducted /collected in December 2020.
10.01.2021	Form- 1 to 7	FY 2019-20	Filing ITR for AY 2020-2021 for non-audit cases. (extended due date)
10.01.2021	Form- 1 to 7	FY 2019-20	Self assessment tax for small and middle class taxpayers for tax liability up to 1 lakh
15.01.2021	Tax Audit Report	FY 2019-20	Tax Audit Report and report in respect of international/specified domestic transaction for the FY 2019-20 (extended due date)
15.01.2021	TCS Return	Quarterly	Quarterly TCS Return under Income Tax
15.01.2021	Electronic Challan cum Return (ECR) (PF)	December 2020	E-payment of Provident Fund
15.01.2021	ESI Challan	December 2020	ESI payment
30.01.2021	Form 26QB	December 2020	Deposit of TDS on payment made for purchase of property in November.
31.01.2021 (Due date Extended to 15.02.2021)	Form- 1 to 7	FY 2019-20	ITR filling for AY 2020-2021 for audit cases. (extended due date)
31.01.2021			Payment of Tax under <b>Vivad se Vishwas act, 2020</b> (extended due date)
Please note: The Income Tax Department has extended various due dates for ITR filing and audit report filing including due dates for GSTR 9 & GST 9C filing			
Important due dates for the ROC Compliance in the Month of January 2021			
14.01.2021	ADT 1	–	If the AGM held on 31.12.2020
29.01.2021	AOC 4	–	If the AGM held on 31.12.2020