



# AKOLA BRANCH OF WIRC OF ICAI



NEWSLETTER FOR THE MONTH OF  
—● MAY 2021 ●—



# जय महाराष्ट्र

महाराष्ट्रदिनाच्या सर्व महाराष्ट्र वासीयांना तसेच  
मराठी बांधवांना मनापासून कोटी कोटी शुभेच्छा...

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## TORCH BEARERS YEAR 2021-22

THE INSTITUTE OF CHARTERED ACCOUNTANT OF INDIA



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## TORCH BEARERS YEAR 2021-22

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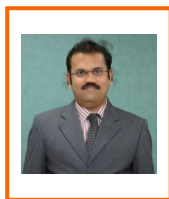
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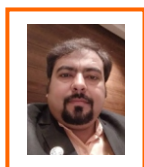


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## DISCLAIMER

The opinion expressed in each article is the opinion of author and does not necessarily reflect the opinion of Akola branch. Akola branch assumes no liability or responsibility for any inaccurate, delayed or incomplete information, nor for any actions taken in reliance thereon. The information contained about each individual, event or organization has been provided by such individual, event organizers or organization.



## Respected Members

!! Namaste !! Warm Greetings and wish you all Happy Maharashtra Day.  
We pray for the good health and safety for all the members, students and their family.

Friends, we all are going through a very tough time. During this pandemic we have been caught from all the sides and we need to play our part by remaining apart. We need to follow the maximum precautions to maintain safety and good health of ourselves and our near and dear ones.

Amidst the rise of COVID 19 cases & restrictions, Akola Branch of WIRC has never stopped its activities and continued with it on a regular basis. Although we had to shift from physical activities to Virtual ones but our zeal to upgrade our members and students has never stopped. We have virtually conducted successful events during the last month.

It is rightly said - "Every problem is an opportunity in disguise." Therefore, we at Akola Branch have been constantly working on various activities, for our members and students, which would not only keeps them motivated but also enable them to utilize this period for learning new and sharpening their skills. A lot of events are lined up this month starting, the details of which, will be posted from time to time on the branch whatsapp group.

### Brief of Activities done in April:

- Key Issues In Bank Audit – A Webinar to help members cover and discuss the intricacies in the LFAR and Bank Branch Audit
- Covid-19 Awareness & Care - A step to help our members get strength to take precautions against Covid-19.
- Code of Ethics – A webinar that made us aware about various points that members need to take care during their regular practice with examples.
- Movement 73 – A fit India Movement whereby more than 50 branches have joined together and members are doing Exercise, Yoga, Tabata, Walking, Cycling etc to keep themselves Fit. Thank you to all the members who have joined this fitness movement and would request members that still they can join and be a part of this fitness drive.
- CA under essential Services – necessary permission were obtained from the Hon. District Collector allowing CA's to open their offices with necessary precautions.

### Activities in May

- Accounting Standards for Non Corporate Entities – These are made applicable to NCE's from 1<sup>st</sup> April 2021. The webinar will help us know the standards that NCE need to follow.
- CA Practice Management in Akola – A session wherein members would be able to evaluate the current and future practice scenario
- Corporate Laws – The Updates in the company law that one need to take care while conducting Statutory Audit.
- GST Conclave - A 4 Day GST series on various topics of interest on GST

At the end I would suggest members to take maximum precautions and try to stay fit and healthy and participate in branch activities to acquire technical knowledge, develop soft skills and explore opportunities of networking. I would like to thank our Managing Committee Members for supporting, guiding and encouraging me in various activities to be done for the betterment of the branch, its members and students.

With best regards,

**CA KEYUR DEDHIA**  
CHAIRMAN AKOLA BRANCH



Dear Member,

It gives me immense pleasure to roll out yet another edition of our e-newsletter and share some thoughts with you. As you all know that May begins with the memories of our state getting its existence and recognition on 01<sup>st</sup> May 1960 and this year was its 61<sup>st</sup> anniversary. Known as the Bombay Province and Bombay State later on, Maharashtra was created under the Bombay Re-Organization Act, 1960 along with the state of Gujarat.

Apart from the historic importance, May is a very important month from the compliance point of view. A host of important activities have its due date falling in the month of May. As also known to you, some of the earlier due dates have been extended by the respective authorities, keeping in mind the widespread impact of the second wave of COVID and practical difficulties faced by the stakeholders. Having said that, we've made our best attempt to cover all the possible due dates for your ready reference in this edition.

Being a resident of Akola and Vidarbha region, it is almost impossible to forget the fact that the sun will be on top of its power in this month. This month is usually expected to record the peak of temper ature. It is therefore advised to exercise reasonable precautions for yourself and family for safety and wellbeing.

As requested in the earlier editions, I further make a 3C's appeal to you, in order to improve the experience of this e-newsletter series. The 3C's denote **Connect**, **Contribute** and **Cherish**. I urge you to **connect** with us and share your thoughts. Your feedback in the form of advice, recommendation or criticism is always welcome and will pave the way of improvement in the reader experience for the editions to come. I further request you to **contribute** to this e-newsletter in any form. Any content, whether related to academics or not, is always welcome. Your content will be screened by the Newsletter Committee and the Board before it gets published in the edition. Not to forget the quarterly competition for the contributors wherein the highest contributor will be given a certificate of recognition from the Branch. If we manage to achieve the aforesaid 2C's we would together reach our goal when the audience to this newsletter shall **cherish** its content.

Together we can make this happen.

Looking forward to your contribution and participation.

Happy Reading....Happy Learning!

Best Regards,

**CA SAKET RAJENDRA RATHI**  
CHAIRMAN, NEWSLETTER COMMITTEE

# HOW TO USE PIVOT TABLE IN EXCEL

## Explanatory Part

A Pivot Table is used to summarise, sort, reorganise, group, count, total or average data stored in a table. It allows us to transform columns into rows and rows into columns. It allows grouping by any field (column), and using advanced calculations on them.

More simple explanation is that a pivot table can:

- group items/records/rows into categories
- count the number of items in each category,
- sum the items value
- or compute average, find minimal or maximal value etc.

▷ Rules : Fields / Headers should in "Column"

▷ Rules : Records in "Rows"

▷ Rules : Each "Column" should have an "Heading", if there is "No Heading excel can't perform pivot table"

## The fields / Headers are to be dropped in the proper section based on the following logic:

- ▷ Report Filter – Drop fields in report filters if you wish to filter the Pivot Table
- ▷ Column Labels – Drop fields over here so that the values of the fields become column labels
- ▷ Row Labels - Drop fields over here so that the values of the fields become row labels
- ▷ Values - Drop fields over here so that computations like sum, count, min, max etc. can be done on the values of such fields.

## Limitations

- ▷ We cannot insert rows or columns in between a Pivot Table report.
- ▷ Pivot Tables don't auto-update themselves. We need to refresh them.
- ▷ The data needs to be in rectangular i.e. flat format
- ▷ If the number of records are very large, Pivot Tables may respond slowly

*Maharashtra has the largest road network in India with a total road length of over 2,67,500 kms.*

## Exercise

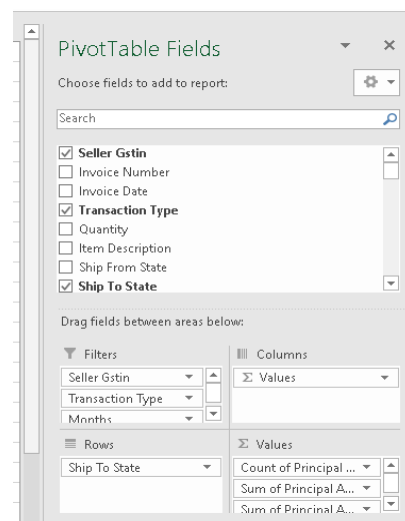
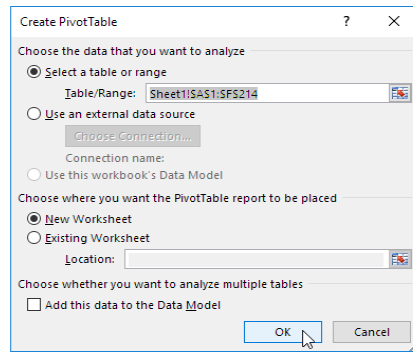
In example a "Amazon Report B2C" has been received by the client wherein it contains "Sales Data" B2C from all the state-wise wherever the client has GSTN Registration. i.e. He has registration in "Maharashtra, Karnataka, Rajasthan".

Now In GSTR 1, we are required to generate information wherein Statewise sales made to Different States on Monthly Basis.

Now to generate GSTR 1 Data i.e. Statewise Sales Monthly Basis To Different States, we shall used Pivot Table as under Steps :

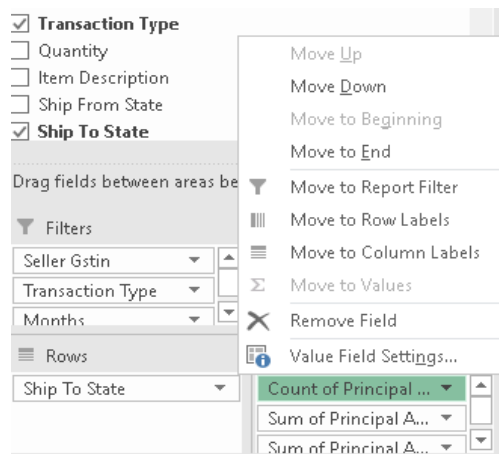
- ▷ Select the array i.e. whole table of amazon report
- ▷ Go To >> Insert >> Pivot Table >> Click over it
- ▷ Click "OK" and a new worksheet will open.

3. Click OK.



- ▷ Now, on the new sheet you will find the "Pivot Table Fields", wherein the name of headers are appearing which has to be place at bottom Tiles as per the requirements.

- A) Drag the "Seller GSTN" header to Filter Tile
- B) Drag the "Ship to State" to Rows
- C) Drag the Principle Amount, Cgst ,Sgst to "Values". To change the value i.e. from sum, to count etc, click on down arrow & go to "Value Field Settings" and change the value.



You will find as you drag the headers in bottom tile on left hand side in table the information generates

The screenshot displays an Excel spreadsheet with a PivotTable and the PivotTable Fields task pane. The PivotTable summarizes data by state, showing counts and sums of principal amounts and GST rates. The task pane shows the configuration of the PivotTable with filters, columns, and rows.

Row Labels	Count of Principal Amount Basis	Sum of Principal Amount Basis	Sum of Principal Amount Basis2
ANDHRA PRADESH	22	4298.08	3.90%
ASSAM	1	256.19	0.23%
BIHAR	3	256.19	0.23%
Delhi	11	3131.41	2.84%
GOA	1	256.19	0.23%
GUJARAT	4	1024.76	0.93%
HARYANA	5	1518.09	1.38%
HIMACHAL PRADESH	1	256.19	0.23%
JAMMU KASHMIR	1	256.19	0.23%
JHARKHAND	1	256.19	0.23%
KARNATAKA	72	21452.53	19.44%
KERALA	10	2201.9	2.00%
MADHYA PRADESH	7	2665.69	2.42%
MAHARASHTRA	129	35323.14	32.01%
MIZORAM	1	237.14	0.21%
ODISHA	6	2030.47	1.84%
PUNJAB	1	512.38	0.46%
TAMIL NADU	33	9459.94	8.57%
TELANGANA	61	17675.14	16.02%
UTTAR PRADESH	17	3292.37	2.98%

- Explained by CA ASHISH AGRAWAL

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( YouTube Link :- <https://youtu.be/NUzOCBak5rw> )

*Each house in Shetpal Village has a resting place for live cobras in the rafters of their ceilings.  
There has been no case of a cobra bite in that village till date.*

# CARO 2020

## Companies (Auditor's Report) Order, 2020

The Ministry of Corporate Affairs (MCA) had announced a new format of reporting for statutory audits of companies on 25<sup>th</sup> February 2020 which was notified as Companies (Auditor's Report) Order, 2020 ("CARO 2020"). The Order (CARO 2020) replaces the earlier order under Companies (Auditor's Report) Order, 2016. CARO 2020 has included additional reporting requirements in tandem with the discussions with the National Financial Reporting Authority (NFRA). NFRA is an independent regulatory body for regulating the audit and accounting profession in India. The aim of CARO 2020 is to enhance the overall quality of reporting by the company auditors.

CARO 2020 was supposed to be applicable for all statutory audits commencing on or after 1 April 2020 corresponding to the financial year 2019-20. There has been no change in the applicability of CARO 2020 when compared with the applicability of the Order to the companies covered under CARO 2016. Accordingly, the order applies to all the companies except the following companies specifically excluded from its purview:

- One person company
- Small companies (Companies with paid up capital less than/equal to Rs 50 lakh and with a last reported turnover which is less than/equal to Rs 2 crore)
- Banking companies
- Companies registered for charitable purposes
- Insurance companies
- The following private companies are also exempt from the requirements of CARO, 2020: – Whose gross receipts or revenue (including revenue from discontinuing operations) is less than or equal to Rs 10 crore in the financial year – Whose paid up share capital plus reserves is less than or equal to Rs 1 crore as on the balance sheet date (i.e. usually at the end of the FY) – Not a holding or subsidiary of a Public company – Whose borrowings is less than or equal to Rs 1 crore at any time during the FY

However, few months down the line, MCA vide order dated 17.12.2020 has changed the applicability date of CARO 2020 to the financial years commencing on or after the 1st April, 2021. So, CARO 2020 will be applicable from FY 2021-22. CARO 2016 will continue to be applicable for Financial Year 2020-21.

With this brief background on CARO 2020, let us start understanding the Order clause by clause analysis in a series of articles in the e-newsletter editions. As you already know, there are 21 clauses under which reporting is being sought by the regulator. While apparently it seems to be a mere addition of few clauses when compared to those of CARO 2016, a fine print read will reveal the minor changes that have taken place. There are a lot of sub-clauses in the order which have been added to the new Order and at some instances you will also witness changes in the nomenclature. So, let begin our journey to understand the reporting to be done under various clauses of CARO 2020.

*Aurangabad is known as the city of gates. A total of 52 gates were built around this city in the medieval era out of which only 13 survive today.*

## 1.Details of tangible and intangible assets :

I. a. (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment

It is pertinent to note the change in the nomenclature from fixed assets to property plant and equipment in this sub-clause. Here the regulator has emphasised on maintaining a Fixed Asset Register which records all the information about the asset procured by the company and a specific emphasis has been laid on the aspects of quantitative details and location of the asset. It has to be understood that the format of fixed asset register should include the quantitative details of the asset and its location too.

(B) whether the company is maintaining proper records showing full particulars of intangible assets;

Not only the tangible assets, but the company also needs to maintain and keep a full record of the intangible assets capitalised in the books of accounts. The details related to the procurement and its value should be maintained by the company and the auditor is supposed to verify and comment on it.

b. whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;

The reporting requirements under this clause continue to remain the same as in CARO 2016.

c. whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below:-

<i>Description of property</i>	<i>Gross carrying value</i>	<i>Held in the name of</i>	<i>Whether promoter, director or their relative or employee</i>	<i>Period held: indicate a range, where appropriate</i>	<i>Reason for not being held in the name of company*</i>
					<i>*also indicate if in dispute</i>

The reporting requirements under this clause continue to remain the same as in CARO 2016 barring one change explicitly bought for the assets taken on lease. This implies that this clause will not be applicable to the company which is a lessee under a leasing arrangement and auditor has verified that the lease arrangements are executed in the favour of the company.

***The Dabbawalas of Mumbai went on strike for the first time ever in 2011 to attend and support Anna Hazare's anti-corruption campaign.***

d. whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;

This clause has been inserted afresh when compared to the CARO 2016. Please be aware that this clause has an exhaustive coverage to assets and does not only restrict itself to the property plant and equipment. Reporting under this clause shall trigger in an event of revaluation of assets done during the period under review. Every revaluation shall be supported with the valuation done by a Registered Valuer. Additionally, the auditor is expected to disclose separately the cases in which revaluation amount (change in value) exceeds 10% of the respective class of assets.

e. whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under, if so, whether the company has appropriately disclosed the details in its financial statements;

This clause has been inserted afresh when compared to the CARO 2016. The auditor is supposed to go through the past events of litigations filed against the company to ascertain if any proceedings have been initiated or are pending against the company for holding any benami property. In the event of any such pending litigations, the auditor has to ensure that the Company has made a sufficient disclosure of the facts in the notes to the financial statements. A case of no or inappropriate disclosure of facts of an unsettled litigation against the company shall trigger reporting under this clause.

With this I would conclude my first article under this CARO 2020 series. The views expressed in this article are my own and do not construe to be conclusion to be relied upon directly. I've made a modest attempt to pen down my understanding about changes in CARO 2020. As human as I can be, I am always subject to and open to corrections.

**- Compiled by CA SAKET RATHI**

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*The houses in Shani Shingnapur have no doors. People believe that whoever tries to steal anything will face the wrath of God Shani Maharaj.*

# UPDATES

## MCA UPDATES

### Clarification on Spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities

✓ It has been clarified that Spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities is an eligible CSR activity. The Company may undertake such activities in consultation with state government.

✓ The same Circular can be accessed through following link.

[http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo5\\_22042021.pdf](http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo5_22042021.pdf)

## ACCOUNTING UPDATES

### Applicability of Accounting Standards to Non-corporate Entities :

✓ The Institute of Chartered Accountants of India (ICAI) has revised criteria for classification of non-corporate entities in to various levels for application of Accounting Standards (AS). Such classification will be applicable w.e.f. accounting period commencing from April 1, 2020.

✓ Earlier there were three levels of entities which are now revised in four levels for the purpose of applicability of Accounting Standards. As per the announcement, Level I entities are required to comply in full with all Accounting Standards whereas certain exemptions / relaxations are provided to Level II, III and IV non-corporate entities. However, this announcement is not relevant for non-corporate entities following Ind AS's.

✓ The same Announcement can be accessed through following link

<https://resource.cdn.icai.org/64269asb51535.pdf>

# DUE DATE CHART

## Important due dates for the LLP Annual Filing

Due date	Form to be filed	Period	Who should file?
30.05.2021	LLP Form 11	FY 2020-21	LLP Annual Filing- An annual statement for submitting details of the business of the LLP and its partners for the FY 2020-21

## Form GSTR-1 / IFF

Particulars	Month/ Quarter	Due date	Extended Due Date
Monthly Scheme(GSTR-1)	01-04-2021	11-05-2021	26-May-21[1]
QRMP Scheme (IFF)	01-04-2021	13-05-2021	28-May-21[2]

## Form GSTR 3B: Due Dates, Tax Payment, Late Fee And Interest

Turnover in PFY	Tax Period	Due date of tax payment and return filing		Relaxation in Interest [3]		No Late Fees till [4]
				Tax paid	Interest Rate	
More than Rs. 5 Crore	Mar-21	20-Apr-21		Till 05- May-21	9%	05-May-21
				After 05-May-21	18%	
	Apr-21	20-May-21		Till 04- Jun-21	9%	04-Jun-21
				After 04-Jun-21	18%	
Up to Rs. 5 Crore (not opting for QRMP scheme)	Mar-21	20-Apr-21		Till 05-May-21	Nil	20-May-21
				6-May-21 to 20-May-21	9%	
	Apr-21	20-May-21		Till 04-Jun-21	Nil	19-Jun-21
				5-Jun-21 to 19-Jun-21	9%	
Up to Rs. 5 Crore (opting for QRMP scheme) [5] (Specified States-I) [6]	Jan-Mar 21	Return Due date: 22-Apr- 21				22-May-21
		Tax payment				
		Jan-21	25-Feb-21	-	-	
		Feb-21	25-Mar-21	-	-	
		Mar-21	22-Apr-21	Till 7-May-21	Nil	
				8-May-21 to 22-May-21	9%	
	Apr-June 21	Return Due date: 22-Jul-21				NA
		Tax Payment				
		Apr-21	25-May-21	Till 9-June-21	Nil	
				10-Jun-21 to 24-Jun-21	9%	
		After 24-Jun-21		18%		
		May-21	25-Jun-21	-	-	
Jun-21	22-Jul-21	-	-			
Up to Rs. 5 Crore (opting for QRMP scheme) (Specified States-II) [7]	Jan-Mar 21	Return Due date: 24-Apr-21				24-May-21
		Tax payment				
		Jan-21	25-Feb-21	-	-	
		Feb-21	25-Mar-21	-	-	
		Mar-21	24-Apr-21	Till 9-May-21	Nil	
				10-May-21 to 24-May-21	9%	
	After 24-May-21		18%			
	Apr-June 21	Return Due date: 24-Jul-21				NA
		Tax payment				
		Apr-21	25-May-21	Till 9-Jun-21	Nil	
				10-Jun-21 to 24-Jun-21	9%	
		After 24-Jun-21		18%		
May-21		25-Jun-21	-	-		
Jun-21	24-Jul-21	-	-			

## Filing of CMP-08

Particulars	Quarter	Due date	Relaxation in Interest [8]	
Form CMP-08 for statement of Quarterly Payment of Tax	Jan-Mar-21	18-Apr-21	Till 3-May-21	Nil
			4-May-21 to 18-May-21	9%
			After 18-May-21	18%

## Other Due dates

Particulars	Period / Month / Quarter	Due date	Extended Due Date
Form ITC-04(Declaration by for goods dispatched to a job worker or received from a job worker	Jan-March 21	25-Apr-21	31-May-21 [9]
Form GSTR-4 (Annual Return for Composition Dealers)	FY 2020-21	30-Apr-21	31-May-21 [10]
Form GSTR-5 (For NRTP)	Mar-21	20-Apr-21	31-May-21 [11]
	Apr-21	20-May-21	31-May-11
Form GSTR-6 (For ISD)	Apr-21	13-May-21	31-May-11
Form GSTR-7 (For TDS Deductor)	Apr-21	10-May-21	31-May-11
Form GSTR-8 (For TCS Collector)	Apr-21	10-May-21	31-May-11
Time Limit for completion of any proceedings, filing of any appeal , reply, application etc. which has not been completed during this period	NA	15-Apr-21 to 30-May-21	31-May-11

## Filing of CMP-08

Rule 36(4) of the CGST Rules, 2017 provides that ITC claim in respect of invoices which are not uploaded by vendors in their Form GSTR 1 or through Invoice Furnishing Facility ('IFF') will be allowed maximum up to 5% of the invoices furnished by the vendors in their Form GSTR 1/ through IFF Facility.

In this regard relaxation[12] has been given in respect of month of April for which Condition of Rule 36(4) would apply cumulatively in the month of May 2021.

## Relaxation of Rule 36(4)

- [1] Notification No. 12/2021- Central Tax, Dated 1st May, 2021 read with No. 83/2020 – Central Tax, Dated 10th November,2020
- [2] Notification No. 13/2021- Central Tax, Dated 1st May, 2021
- [3] Notification No. 8/2021- Central Tax, Dated 1st May, 2021 read with Notification No. 13/2017 – Central Tax, Dated 28th June, 2017
- [4] Notification No. 9/2021- Central Tax, Dated 1st May, 2021
- [5] The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in Form GST PMT-06. The amount shall be deposited by the 25th day of next month.
- [6] Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
- [7] Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
- [8] Notification No. 8/2021- Central Tax, Dated 1st May, 2021 read with Notification No. 13/2017 – Central Tax, Dated 28th June, 2017
- [9] Notification No. 11/2021- Central Tax, Dated 1st May, 2021
- [10] Notification No. 10/2021- Central Tax, Dated 1st May, 2021 read with Notification No. 21/2019- Central Tax, Dated 23rd April, 2019
- [11] Notification No. 14/2021- Central Tax, Dated 1st May, 2021
- [12] Notification No. 13/2021- Central Tax, Dated 1st May, 2021

## Important due dates for the Income Tax Compliance / PF / ESI

Due date	Form to be filed	Period	Who should file?
07.05.2021	Challan No. ITNS-281	April 2021	Payment of TDS/TCS deducted /collected in April 2021.
15.05.2021	TDS Certificate	March 2021	Due date for issue of TDS Certificate for tax deducted under Section 194IA in the month of March, 2021
15.05.2021	TDS Certificate	March 2021	Due date for issue of TDS Certificate for tax deducted under Section 194IB in the month of March, 2021
15.05.2021	TDS Certificate	March 2021	Due date for issue of TDS Certificate for tax deducted under Section 194M in the month of March, 2021
15.05.2021	Filing of TCS Statement	Quarterly	Quarterly statement of TCS deposited for the quarter ending March 31, 2021
15.05.2021	Electronic Challan cum Return (ECR) (PF)	April 2021	E-payment of Provident Fund
15.05.2021	ESI Challan	April 2021	ESI payment
15.05.2021	Form No. 3BB	April 2021	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of April, 2021
30.05.2021	TDS Challan-cum-statement	April 2021	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194 IB, 194M
30.05.2021	TCS Certificate	4th quarter of FY 2020-21	Issue of TCS certificates for the 4th Quarter of the Financial Year 2020-21
31.05.2021	Belated/Revised Return	FY 2019-20	Due date of filling belated/revised return of income extended for FY 2019-20 (AY 2020-21)
30.06.2021	Form 24Q (TDS Return for Salary)	January to March 2021	Statement for TDS from salaries
30.06.2021	Form 26Q (Filing of TDS statement)	Quarterly	Quarterly statement of TDS deposited for the quarter ending March 31, 2021
30.06.2021	Form 61A/61B (Statement Of Financial Transaction)	FY 2020-21	Due date for furnishing statement in form 61A/61B

*The first train in Asia started in Maharashtra between Mumbai and Thane on April 16, 1853.*