

Legal Obligations in India for January- 2022

(A) Income Tax Act, 1961

S.NO	Date	Act/Rule	Form/Challan	Obligations
1	7 th Jan 2022	Income Tax,1961	Challan 281	Monthly payment of TDS and TCS for Dec 31, 2021
2	7 th Jan 2022	Income Tax,1961	Challan 285	Monthly payment of Equalization Levy for Dec 31, 2021
3	7 th Jan 2022	Income Tax,1961	Challan 281	Quarterly deposit of TDS under section 192, 194A, 194D and 194H where Assessing officer has permitted quarterly deposit of TDS for Dec 31, 2021.
4	14 th Jan 2022	Income Tax,1961	Form 16 B	Monthly issue of TDS Certificate under Section 194-IA for Nov 30, 2021
5	14 th Jan 2022	Income Tax,1961	Form 16 C	Monthly issue of TDS Certificate under Section 194-IB for Nov 30, 2021
6	14 th Jan 2022	Income Tax,1961	Form 16 D	Monthly issue of TDS Certificate under Section 194-M for Nov 30, 2021

7	15 th Jan 2022	Income Tax	Form 3 CD	Annually filling of tax audit report for March 31, 2021
				However schedule 'original' date was Sep 30, 2021 extended due to COVID-19
8	15 th Jan 2022	Income Tax,1961	Form No. 15CC	Quarterly filing of statement (return) for remittances by authorized dealer/bank for Dec 31, 2021
9	15 th Jan 2022	Income Tax,1961	Form 15G/H	Quarterly filling of form 15G/H received for Dec 31, 2021
10	15 th Jan 2022	Income Tax,1961	Form 24 G	Monthly filing of statement (return) by Government where TDS/TCS has been paid 'without' production of a challan for Nov 30, 2021
11	15 th Jan 2022	Income Tax,1961	Form 27EQ	Quarterly filing of TCS statement (return) by All Collectors for Dec 31, 2021
12	30 th Jan 2022	Income Tax,1961	Form 26QB	Monthly filing of challan-cum-statement (return) for TDS - Section 194-IA for Dec 31, 2021
13	30 th Jan 2022	Income Tax,1961	Form 26QC	Monthly filing of challan-cum-statement (return) for TDS Section 194-IB for Dec 31, 2021
14	30 th Jan 2022	Income Tax,1961	Form 26QD	Monthly filing of challan-cum-statement (return) for TDS Section 194-M for Dec 31, 2021

15	30 th Jan 2022	Income Tax	Form 27D	Quarterly issue of TCS Certificates for Dec 31, 2021
16	31 st Jan 2022	Income Tax	TDS Return 24Q, 26Q & 27Q	Quarterly filling of statement (return) for TDS for Dec 31, 2021
17	31 st Jan 2022	Income Tax	Form 26QAA	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source
18	31 st Jan 2022	Income Tax	Form 3CEB	Annually filling of Report on international and domestic transactions with associated enterprises and specified domestic transactions for March 31 2021
				However schedule 'original' date was Oct 31, 2021 extended due to COVID-19
19	31 st Jan 2022	Income Tax	Form 3CEAC	Annually filling of report by constituent entity as resident in India of an International group for March 31, 2021
				However schedule 'original' date was Nov 30, 2021 extended due to COVID-19

(B) GST

S.NO	Date	Act/Rule	Form/Challan	Obligations
1	10 th Jan 2022	GST, 2017	GSTR - 7	Monthly filing of return for Tax Deductor for Dec 31, 2021
2	10 th Jan 2022	GST, 2017	GSTR -8	Monthly filing of return for E-Commerce operator for Dec 31, 2021
3	11 th Jan 2022	GST, 2017	GSTR - 1	Monthly filing of return for Outward Supplier for Dec 31, 2021 where annual turnover is exceeding Rs. 5 crore
4	13 th Jan 2022	GST, 2017	GSTR - 1	Quarterly filing of return where turnover is less than 5 crore and also opted for quarterly filing of return under QRMP for Dec 31, 2021
5	13 th Jan 2022	GST, 2017	IFF	Monthly uploading of invoices under QRMP scheme for Dec 31, 2021
6	13 th Jan 2022	GST, 2017	GSTR - 6	Monthly filing of return for ISD for Dec 31, 2021
7	18 th Jan 2022	GST, 2017	----	Quarterly deposit of tax by Composition dealer for Dec 31, 2021
8	20 th Jan 2022	GST, 2017	GSTR - 3B	Quarterly filing of return where turnover is less than 5 crore and also opted for quarterly filing of return under QRMP for Dec 31, 2021

9	20 th Jan 2022	GST, 2017	GSTR – 5	Monthly filing of return for ‘Non-resident’ for Dec 31, 2021
10	20 th Jan 2022	GST, 2017	GSTR - 5A	Monthly filing of return for OIDAR services to ‘unregistered’ recipients for Dec 31, 2021
11	20 th Jan 2022	GST, 2017	GSTR - 3B	Monthly payment of GST where turnover is ‘exceeding’ 5 crore for Dec 31, 2021
12	22 nd Jan 2022	GST, 2017	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is ‘not exceeding’ 5 crore for category- I States for Dec 31, 2021
13	25 th Jan 2022	GST, 2017	GST ITC-04	Quarterly filing of return for goods sent to Job Worker or received back from job worker for Dec 31, 2021
14	24 th Jan 2022	GST, 2017	GSTR - 3B	Monthly filling of return for GST payment where annual turnover is ‘not exceeding’ 5 crore for category- II States for Dec 31, 2021
15	25 th Jan 2022	GST, 2017	GSTR – PMT-06	Monthly deposit of tax for QRMP Scheme for Dec 31, 2021

(C) Miscellaneous Acts

S.NO	Date	Act/Rule	Form/Challan	Obligations
1	7 th Jan 2022	FEMA,1999	ECB	Monthly filing of ECB return for Dec 31, 2021
2	15 th Jan 2022	ESI, 1948	ESI Challan	Monthly payment of ESI for Dec 31, 2021
3	15 th Jan 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	Monthly E-Payment for PF for Dec 31, 2021
4	29 th Jan 2022	Companies Act, 2013	MGT 7	Annually filing of financial statements where AGM is held on 30 th Nov 2021
				However schedule 'original' date was Nov 29, 2021 where AGM is held on 30 th Sep 2021 extended due to COVID-19

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