



**Income Tax & Statutory
compliance calendar
2020-2021**

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The calendar is last updated on 20th May 2020

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April 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Apr	TDS /TCS Liability Deposit	Mar 2020	Depositing TDS/ TCS liability
14 Apr	Form 16B (TDS Certificate)	Feb 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Feb 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Feb 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Apr	ESI Deposit	Feb 2020	Depositing contribution towards ESI*
25 Apr	EPF Annual Return	FY 2019-20	Annual Return filing for provident fund for the period from April 2019 till March 2020
30 Apr	TDS Challan-cum-Statement	Mar 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations. The due date for payment of ESI for the month of February was extended up to 15 April 2020

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

May 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 May	TDS /TCS Liability Deposit	Apr 2020	Depositing TDS/ TCS liability
15 May	Form 16B (TDS Certificate)	Mar 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Mar 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Mar 2020	Issuance of TDS certificate for Tax deducted under section 194M***
	PF/ESI Deposit	Mar & Apr 2020	Depositing contribution towards PF/ ESI for March and April 2020
	TCS Return	Jan-Mar 2020	Quarterly statement of TCS deposited for the quarter ending 31 March 2020
30 May	TDS Challan-cum-Statement	Apr 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations. The due date for payment of ESI and EPF for the month of March is extended to 15 May 2020

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

June 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Jun	TDS /TCS Liability Deposit	May 2020	Depositing TDS/ TCS liability
14 Jun	Form 16B (TDS Certificate)	Apr 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Apr 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Apr 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Jun	PF/ESI Deposit	May 2020	Depositing contribution towards PF/ESI
	Advance Tax Payment	Apr-Jun 2020	First instalment for AY 2021-22
30 Jun	TDS Challan-cum-Statement	May 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M
	Belated income tax return	FY 2018-19 (AY 2019-20)	Last date of filing belated or revised ITR for FY 2018-19 where assessment is not complete^



*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m

194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

June 2020 Income Tax Calendar

Due date*

Purpose

Period

Description

30 Jun

Aadhaar PAN Linking

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Due date for linking of Aadhaar number with PAN[^]

Tax-saving investments

FY 2019-20

Tax-saving investments to be done by the taxpayers to save their taxes for FY 2019-20[^]

Form 24Q (TDS return -Salary)

Jan-Mar 2020

Quarterly statement of TDS deposited for the quarter ending 31 March 2020

TDS Return (Quarterly)

Jan-Mar 2020

Quarterly statement of TDS deposited (other than salary) for the quarter ending 31 March 2020

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

[^] Certain dates were extended because of COVID-19 outbreak in the month of March 2020

July 2020 Income Tax Calendar

Due date*

Purpose

Period

Description

7 Jul

TDS /TCS Liability
Deposit

Jun 2020

Depositing TDS/ TCS liability

15 Jul

Form 16B
(TDS Certificate)

May 2020

Issuance of TDS certificate for Tax
deducted under section 194IA**

Form 16C
(TDS Certificate)

May 2020

Issuance of TDS certificate for Tax
deducted under section 194IB***

Form 16D
(TDS Certificate)

May 2020

Issuance of TDS certificate for Tax
deducted under section 194M***

PF/ESI Deposit

Jun 2020

Depositing contribution towards PF/
ESI

TCS Return
(Quarterly)

Apr-Jun 2020

Quarterly statement of TCS deposited
for the quarter ending 30 June 2020

Form 16
(TDS Statement to
employees)

FY 2019-20

Due date for employers to issue Form
16 to employees

Form 16A
(TDS Certificate)

Jan-Mar 2020

Quarterly TDS certificate (Other
than salary)

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

July 2020 Income Tax Calendar

Due date*

Purpose

Period

Description

30 Jul

TDS Challan-cum-Statement

Jun 2020

Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

31 Jul

TDS Return (Quarterly)

Apr-Jun 2020

Quarterly statement of TDS deposited for the quarter ending 30 June 2020

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

August 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Aug	TDS /TCS Liability Deposit	Jul 2020	Depositing TDS/ TCS liability
14 Aug	Form 16B (TDS Certificate)	Jun 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Jun 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Jun 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Aug	PF/ESI Deposit	Jul 2020	Depositing contribution towards PF/ESI
	Form 16A (TDS Certificate)	Apr-Jun 2020	Quarterly TDS certificate (Other than salary)
30 Aug	TDS Challan-cum-Statement	Jul 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

September 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Sept	TDS /TCS Liability Deposit	Aug 2020	Depositing TDS/ TCS liability
14 Sept	Form 16B (TDS Certificate)	Jul 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Jul 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Jul 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Sept	PF/ESI Deposit	Aug 2020	Depositing contribution towards PF/ESI
	Advance Tax Payment	Jul-Sept 2020	Second instalment for AY 2021-22
30 Sept	TDS Challan-cum-Statement	Aug 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

October 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Oct	TDS /TCS Liability Deposit	Sept 2020	Depositing TDS/ TCS liability
15 Oct	Form 16B (TDS Certificate)	Aug 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Aug 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Aug 2020	Issuance of TDS certificate for Tax deducted under section 194M***
	PF/ESI Deposit	Sept 2020	Depositing contribution towards PF/ ESI
	TCS Return (Quarterly)	Jul-Sept 2020	Quarterly statement of TCS deposited for the quarter ending 30 Sept 2020
30 Oct	TDS Challan-cum-Statement	Sept 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M
31 Oct	Tax audit report	FY 2019-20 (AY 2020-21)	Businesses, Traders, Professionals subjected to tax audit or audit under any law
	TDS Return (Quarterly)	Jul-Sept 2020	Quarterly statement of TDS deposited for the quarter ending 30 Sept 2020

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m

194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

November 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Nov	TDS /TCS Liability Deposit	Oct 2020	Depositing TDS/ TCS liability
14 Nov	Form 16B (TDS Certificate)	Sept 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Sept 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Sept 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Nov	PF/ESI Deposit	Oct 2020	Depositing contribution towards PF/ESI
	Form 16A (TDS Certificate)	Jul-Sept 2020	Quarterly TDS certificate (Other than salary)
30 Nov	Income Tax Return	FY 2019-20 (AY 2020-21)	All taxpayers (salaried, business, tax audit and taxpayers who are subject to audit for international transactions)
	TDS Challan-cum-Statement	Oct 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

December 2020 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Dec	TDS /TCS Liability Deposit	Nov 2020	Depositing TDS/ TCS liability
15 Dec	Form 16B (TDS Certificate)	Oct 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Oct 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Oct 2020	Issuance of TDS certificate for Tax deducted under section 194M***
	PF/ESI Deposit	Nov 2020	Depositing contribution towards PF/ ESI
	Advance Tax Payment	Oct-Dec 2020	Third instalment for AY 2021-22
30 Dec	TDS Challan-cum-Statement	Nov 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

January 2021 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Jan	TDS /TCS Liability Deposit	Dec 2020	Depositing TDS/ TCS liability
14 Jan	Form 16B (TDS Certificate)	Nov 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Nov 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Nov 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Jan	PF/ESI Deposit	Dec 2020	Depositing contribution towards PF/ESI
	TCS Return (Quarterly)	Oct-Dec 2020	Quarterly statement of TCS deposited for the quarter ending 31 Dec 2020
30 Jan	TDS Challan-cum-Statement	Dec 2020	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M
31 Jan	TDS Return (Quarterly)	Oct-Dec 2020	Statement of TDS deposited for the quarter ending 31 Dec 2020

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

February 2021 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Feb	TDS /TCS Liability Deposit	Jan 2021	Depositing TDS/ TCS liability
14 Feb	Form 16B (TDS Certificate)	Dec 2020	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Dec 2020	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Dec 2020	Issuance of TDS certificate for Tax deducted under section 194M***
15 Feb	PF/ESI Deposit	Jan 2021	Depositing contribution towards PF/ESI
	Form 16A (TDS Certificate)	Oct-Dec 2020	Quarterly TDS certificate (Other than salary)
28 Feb	TDS Challan-cum-Statement	Jan 2021	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees

March 2021 Income Tax Calendar

Due date*	Purpose	Period	Description
7 Mar	TDS /TCS Liability Deposit	Feb 2021	Depositing TDS/ TCS liability
15 Mar	Form 16B (TDS Certificate)	Jan 2021	Issuance of TDS certificate for Tax deducted under section 194IA**
	Form 16C (TDS Certificate)	Jan 2021	Issuance of TDS certificate for Tax deducted under section 194IB***
	Form 16D (TDS Certificate)	Jan 2021	Issuance of TDS certificate for Tax deducted under section 194M***
	PF/ESI Deposit	Feb 2021	Depositing contribution towards PF/ ESI
	Advance Tax Payment	Jan-Mar 2021	Fourth instalment for AY 2021-22
30 Mar	TDS Challan-cum-Statement	Feb 2021	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194M

*Above due dates are subject to any changes notified by the department based on the recommendations and situations.

** 194IA- TDS on payment made by the person transferring immovable property valuing more than fifty lakh rupees

*** 194IB - TDS on Rent paid by Individual /HUF to any resident exceeding fifty thousand rupees p.m
194M - TDS on contractual payments made by Individual/HUF to any resident exceeding fifty lakh rupees