



## LATEST NEWS ALERTS

**Major GST amendment applicable from 01<sup>st</sup> January 2022 like No ITC if not reflected in GSTR-2B, Direct recovery of difference between GSTR 1 & 3B and many more...**

# Executive Summary

## Income Tax

- Introduction of New LIC annuity policy for deduction U/s 80C
- Introduction of New E-Verification Scheme 2021 for the purpose of Transparency.
- Amendment in DTAA between The India & The Kyrgyz Republic

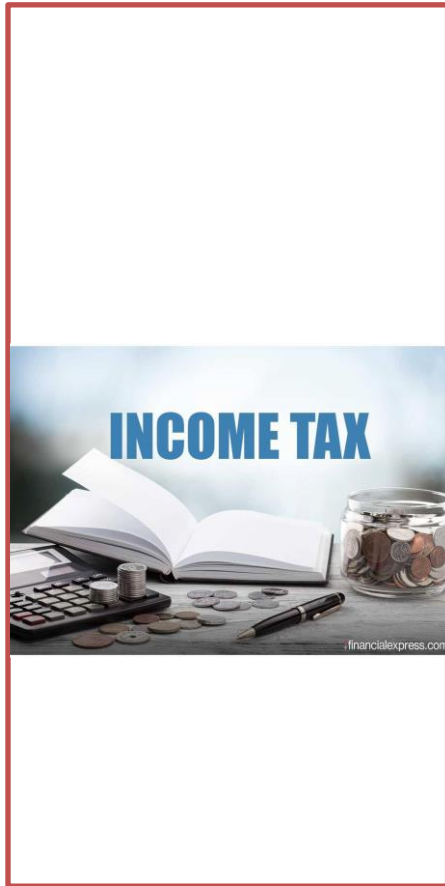
## Goods & Services Tax (GST)

- Mandatory Aadhaar authentication for registered persons
- Annual Return and Self-Certified Reconciliation statement for FY 2020-21 has been extended to 28.02.2022
- Clarification on supply of restaurant services through E-commerce operators under GST
- Amendment in Form GST DRC-03 (voluntary tax payment) & extension of tenure of National Anti-Profitteering Authority (NAPA)
- Major amendments effective from 01<sup>st</sup> January 2022.

## Companies Act 2013/ Other Laws

- Relaxation on levy of additional fees by MCA for AOC forms & MGT forms till 28-02-2022 & 31-03-2021 respectively.
- MCA issued clarification for holding Annual General Meetings (AGM) as well as passing of resolutions by Video Conferencing or Other Audio-Visual Means (OAVM).
- New Code on Wage (Delhi) Rules, 2021 notified in NCT, Delhi.
- RBI has notified a 20 Digit Legal Entity Identifier (LEI) number to be collected by AD 1 Category Bankers w.e.f. 01-10-2022 for International Transaction.
- RBI has notified the External Commercial Borrowings, Trade Credits and Structured Obligations, prescribing the benchmark rates and the maximum spread over benchmark for calculating the all-in-cost for foreign currency (FCY) ECBs and TCs

## Income Tax



- **CBDT vide Notification No.134/2021 dated 06-12-2021 notify**, Jeevan Akshay-VII Plan of the Life Insurance Corporation of India as the annuity plan for purpose of section 80C(2)(xii).
  
- **CBDT vide Notification No.137/2021 dated 13-12-2021 notify**, E-verification scheme 2021 by exercising the power conferred in Section 135A of Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. The CBDT is empowered to collect information for the purpose of Section 133, 133B, 133C, 134 & 135. For the purpose this section CBDT has notifies this scheme which is fully faceless unless exceptional cases where personal appearance is requested by such person, the Prescribed Authority may allow personal appearance through video conferencing or video telephony, to the extent technologically feasible.

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## International Tax

- **CBDT vide Notification No.135/2021, DATED 08-12-2021**, has notifies the amendment in protocol in DTAA between the Government of the Republic of India and the Government of the Kyrgyz Republic. As per the amendment Article 26 is amended which was signed on 14<sup>th</sup> June 2019 and now with notifies with entry into force 22<sup>nd</sup> October, 2020, being the date of the later notification of the completion of the procedures required by the respective laws for the entry into force of the said amending Protocol, in accordance with Article 3 of the said amending Protocol.

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## Goods & Services Tax



➤ **CBIC Vide Notification No. 37/2021- Central Tax (Rate), Dated 01-12-2021**, amended the Rule 137 & Form GST DRC-03. Now as per rule 137, w.e.f. 30<sup>th</sup> November 2021, for the words "four years", the words "five years" shall be substituted in case of (National Anti-Profiteering Authority) NAPA tenure.

➤ **CBIC Vide Circular No. 167/21/2021 Dated 17-12-2021** clarify various issues related to tax on supplies of restaurant service supplied through e-commerce operators and paid by the e-commerce operator. This will become effective January 1, 2022

➤ **CBIC Vide Notification No. 38/2021-Central Tax (Rate) Dated 21-12-2021** notifies the rule 10B introduced by Notification No 35/2021-Central Tax (Rate) dated 24.09.2021. As per the said rule, quotation of Aadhar is mandatory for:

- Filing of application for revocation of cancellation of registration as per Rule 23 of CGST Rules, 2017 &
- Filing of Refund application as per Rule 89 & 96 of CGST Rules, 2017

A taxable person who has not yet authenticated his Aadhaar, may like to go through the authentication process before filing the above applications and enabling GST system to validate and transmit the IGST refund data from GST system to ICEGATE system.

If Aadhaar number has not been assigned to the concerned person, he may undergo e-KYC verification by furnishing the following:

- Feeding Aadhaar Enrolment ID and uploading the acknowledgement; and
- Uploading any of the following documents:
  - Bank passbook with photograph; or
  - Voter identity card issued by the Election Commission of India; or

- Passport; or
- Driving license

Such person must undergo the Aadhaar authentication process within 30 days from allotment of the Aadhaar number.

➤ **CBIC vide Notification No. 39/2021-Central Tax dated 21.12.2021, Section 108, 109 and 113 to 122 of Finance Act 2021 have been made effective from 01.01.2022. The key changes are listed below:**

- With effect 01.07.2017, GST to be levied on services provided by Club or association or to its members.
- Change in condition for availing Input Tax Credit under Section 16 of CGST Act, 2017. As per the newly inserted clause 16(2)(aa) ITC claims will be allowed only when details of invoice or debit note have been furnished by supplier in the GST returns.
- Changes in provisions pertaining to detention, seizure, and confiscation of goods.
- Recovery of Self assessed tax without Show Cause Notice on account of differences between GSTR-1 and GSTR-3B.
- Under revised section 83 of CGST Act, commissioners can pass an order for provisional attachment to protect revenue in certain cases.
- Proviso inserted in Section 107 of CGST Act, wherein no appeal shall be filed against an order under section 129(3), unless a sum equal to twenty-five per cent of the penalty has been paid by the appellant.

➤ **CBIC vide Notification No. 40/2021-Central Tax dated 29.12.2021, following changes have been notified:**

- Last date of furnishing of Annual Return and Self-Certified Reconciliation statement for FY 2020-21 has been extended to 28.02.2022.
- Revised rule 36(4) restricts availability of Input Tax Credit on a provisional basis (@105% of matched credit). Therefore, only matched credit i.e. available in GSTR 2B to be availed in input tax credit register with effect from 01.01.2022.

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## Companies Act, 2013

- **Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL AOC-4 Non-XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021**



### **under the Companies Act, 2013**

In continuation to Ministry General Circular No. 17/2021 dated 29.10.2021, Keeping in view of various requests received from stakeholders regarding relaxation on levy of additional fees for annual financial statement filings required to be done for the financial year ended on 31.03.2021, It has been further decided that no additional fees shall be levied up to 15.02.20,22 for the filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and up to 28.02.2022 for filing of e-forms MGT-7 / MGT - 7A in respect of the financial year ended on 31.03.2021 respectively. During the said period, only normal fees shall be payable for the filing of the afore mentioned e-forms.

- **MCA has issued a new clarification on of holding of the Annual General Meeting (AGM) through Video Conference (VC) or Other Audio-Visual Means (OAVM).**

MCA has provided more leeway for companies in terms of holding their Annual General Meetings in virtual mode. The relaxation will be applicable for companies planning to hold their Annual General Meetings (AGMs) next year for the financial year 2021-22. It is clarified that the Companies proposing to hold their AGMs in 2022 for the financial year ended/ending any time before/on March 31, 2022 have been allowed to conduct the same through the virtual mode till June 30, 2022. The companies can conduct their AGMs through video conference (VC) or other audio-visual means (OAVM). MCA has further clarified that the circular should not be construed as conferring any extension of time for holding AGMs by the companies under the Companies Act, 2013.

- **The Ministry of Corporate Affairs has issued the clarification on holding of Annual General Meeting (AGM) through Video Conference (VC) or Other Audio-Visual Means (OAVM).**

MCA has decided to allow the companies whose AGMs are due in the Year 2021, to conduct their AGMs on or before June 30, 2022 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020. It is further clarified that this Circular shall not be construed as conferring any extension of time for holding of AGMs by the companies

under the Companies Act, 2013 (the Act) and the companies which have not adhered to the relevant timelines shall be liable to legal action under the appropriate provisions of the Act.

➤ **The Ministry of Corporate Affairs has issued the clarification on passing general and special resolutions through Video Conference (VC) or Other Audio-Visual Means (OAVM) or to transact items through postal ballot.**

The Ministry has come up with the relaxations for the provisions under the Companies Act 2013 to allow respective companies to pass ordinary and special resolutions regarding the urgent matters in lieu of the difficulties faced by the stakeholders due to amid COVID-19 outbreak. It has been decided to allow companies to conduct their EGMs through Video Conference (VC) or Other Audio-Visual Means till (OAVM) or transact items through postal ballot till June 30, 2022. Earlier MCA has allowed the extension up to December 31, 2021.

➤ **The Ministry of Corporate Affairs has notified the measures taken to minimise difficulties faced due to the COVID-19 pandemic.**

The Minister stated that the term “closed company” is also not defined under the Act. However, pursuant to the provisions of section 248 (1) of the Act where the registrar has reasonable cause to believe that companies that are not carrying on any business or operation for a period of two immediately preceding financial years and have not made any application within such period for obtaining the status of a dormant company under section 455, shall after following the due process of law, struck off those companies from the Register of Companies. Further, the measures taken by MCA to address the ameliorate difficulties faced due to COVID-19 pandemic includes The Companies Fresh Start Scheme, 2020, LLP Settlement Scheme, 2020, relaxation on levy of additional fees for companies / LLPs in filing certain forms, relaxation of time for filing forms related to creation or modification of charges, relaxation of timelines and condoned the delay in filing forms that are related to creation / modification of charges, Condonation of Delay Scheme for Companies restored by NCLT between 1st December, 2020 to 31st December, 2020, companies have been allowed to conduct Board Meetings through Video Conference (VC) or other audio-visual means for passing resolutions in respect of restrictive matters, companies have been allowed to hold Annual General Meeting and Extraordinary General Meetings (EGMs) through Video Conferencing (VC) or other audio-visual means (OAVM), Quality of disclosures strengthened through amendments made in the formats of financial statements, mandatory requirement of holding meetings of the Board of the companies within the intervals were extended by a period of 60 days till next two quarters i.e., till 30th September, 2020 and for Quarter – April to June 2021 and Quarter – July to September, 2021, relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL AOC-4 Non-XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021 and expenditure incurred by companies on activities relating to Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) Veterans, and their dependents including widows has been considered as CSR expenditure.

➤ **NCLT has released the Standard Operating Procedure for Physical-Virtual- Hybrid hearing of cases before the National Company Law Tribunal, all Benches**

In supersession of earlier notification/ guidelines/ circulars regarding the tribunal’s functioning during the Covid Pandemic, the NCLT has issued a new Standard Operating Procedure (SOP) for



physical as well as the continuation of virtual hearings. Keeping in view of the present situation and the Centre's Covid guidelines, the tribunal has formed SOPs which are applicable to all NCLT Benches. As per the updated SOPs, all the Tribunal benches will continue to receive online filing of cases through the e-portal of NCLT and the advocate, who opts to attend the hearing through Video Conference, may send a request with the item number to the concerned court officer. While appearing before the NCLT physically, all the stakeholders including the learned advocates shall follow this SOP scrupulously along with other instructions issued by this Tribunal, the State and Central governments directions issued from time to time including maintaining physical distancing, use of masks, sanitizers etc. The entry into the Tribunal premises only to the advocates/parties-in-person concerned, whose names are published in the cause list while the entry of parties or other stakeholders into the NCLT is permitted only if there is a direction by the Tribunal to that extent, and subject to the authorization given by the concerned advocate. The entry into the Court Hall is only to the Counsel whose cases are listed in that particular Court. However, considering the physical distancing norms, the total number of advocates/parties-in-person in a case shall not exceed 6, 10 members. One Advocate per party will be allowed in each matter which is taken up for hearing by the bench and the other advocates/parties-in-person of the next two cases in the cause List will and permitted to remain in the Court Hall, but in all not exceeding ten numbers at a time. This restriction does not apply to Sr. Advocates who are appearing in the matter for either party. The chairs in the Court Halls and Bar rooms are arranged in such a way that a minimum advised the distance is maintained between the chairs. Entry into the NCLT premises by all the concerned shall be only between 10:00 AM to 4:30 PM on the working days so as to enable the sanitizing teams assigned for the purpose to carry out sanitization/deep cleaning of the premises according to the standard procedures in that behalf. Further, Parties are required to ensure that the VC proceedings and neither recorded/stored nor broadcast, in any manner whatsoever, as recording/copying/ storing and or broadcasting, by any means, of the hearings and proceedings before the NCLT are expressly prohibited.

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## Other Laws

### SEBI

- **SEBI has asked all the registered DTs to take necessary steps to bring the investor charter to the notice of investors in non-convertible debt securities by way of disseminating the charter.**

The new guidelines will come into effect from January 1, 2022. To facilitate investor awareness about various activities where an investor has to deal with DTs for availing various services, SEBI has developed an investor charter for DTs, detailing the services provided to investors, timelines for various DT services provided, rights and obligations of investors and grievance redressal mechanism. Additionally, in a bid to bring transparency in the investor grievance redressal mechanism, SEBI asked DTs to disclose on their respective websites, the data on complaints received against them or in respect of non-convertible debt securities issuances dealt by them and redressal thereof. They will have to submit such data latest by the 7th of the succeeding month, the regulator said. In addition, the regulator has also prescribed a format for disclosing data of complaints on their websites. The charter is aimed at protecting the "interests of investors by enabling them to understand the risks involved and invest in a fair, transparent, secure market, and to get services in a timely and efficient manner."

- **SEBI has published the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) (Third Amendment) Regulations, 2021**

To further amend the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. Through this amendment, Regulation 5A which deals with delisting offers has been substituted. Accordingly, an acquirer may seek the delisting of the target company by making a delisting offer as per the prescribed conditions which include that the acquirer shall have declared his intention to so delist the target company at the time of making such public announcement of an open offer as well as at the time of making the detailed public statement and the declaration of the intent to so delist shall be made initially only in the detailed public statement. The delisting offer obligations shall be fulfilled by the acquirer by making the public announcement, the detailed public statement and the letter of offer shall mention the open offer price determined in accordance with regulation 8 of these regulations and the indicative price for delisting. The open offer price and indicative price shall be notified by the acquirer at the time of making the detailed public statement and in the letter of offer. Further, in cases where a delisting offer is not successful on account of the non-receipt of the prior approval of shareholders in terms of Regulation 11 of the Delisting Regulations; or on account of non-receipt of the prior in-principle approval of the relevant stock exchange in terms of regulation 12 of the Delisting Regulations; or the threshold as specified under Regulation 21 of the Delisting Regulations is not achieved, in such cases, the acquirer shall, within two working days in respect of such failure, make an announcement in all the newspapers in which the detailed public statement was made and comply with all the applicable provisions of these regulations in relation to completing of the open offer.

➤ **NSE has released a FAQ on the SEBI LODR amendments dated August 03, 2021, w.r.t Appointment of Directors under Regulation 17(1C).**

NSE has received a few queries from listed companies with respect to the above-mentioned amendment. To address these queries, FAQs are being issued. According to a newly inserted Regulation 17(1C), the listed entity shall ensure that approval of shareholders for the appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. The concerns were received, whether the said new provision shall be applicable to directors appointed before the effective date of the amendment i.e. January 01, 2022, or not. NSE has clarified that the existing provisions shall be applicable for the directors appointed on or before December 31, 2021. The amended provisions of newly inserted Regulation 17 (1C) shall be applicable for the appointment on or after January 01, 2022. However, the type of resolution (Ordinary or Special) to be passed shall be as per the prevailing provisions of LODR. Further, it is advised that all Companies comply with the requirement of listing regulations and other applicable regulations as amended from time to time. The FAQs can be referred to only for assistance.

➤ **SEBI introduces investor charter for Alternative Investment Funds (AIF) and mandates complaint disclosure.**

SEBI has prepared an Investor Charter for AIFs with a view to providing relevant information to investors about the various activities pertaining to AIFs. AIFs shall bring investor charter to the notice of investors through the Private Placement Memorandum (PPM) in case of new schemes and for existing schemes, as a one-time measure, they should disclose it to the investors on their registered e-mail. Additionally, in order to bring about further transparency in the Investor Grievance Redressal Mechanism, it has been decided that data on investor complaints received against AIFs and each of their schemes and redressal status thereof shall be disclosed by all AIFs for new schemes, as a separate chapter in the PPM; for existing schemes, by way of updating the PPM within one month of the end of each financial year. Further, AIFs shall maintain data on investor complaints, which shall be compiled latest within 7 days from the end of the quarter.

➤ **SEBI has revised Operational Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper.**

Since the notification of the SEBI ILDS Regulations, 2008 and the SEBI NCRPS Regulations, 2013, SEBI has issued multiple circulars covering procedural and operational aspects thereof. The process of merging these regulations into the SEBI NCS Regulations, 2021 also entails the consolidation of related existing circulars into a single operational circular, with consequent changes. The operational circular provides a chapter-wise framework for the issuance, listing and trading of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities or Commercial Paper. The framework is revised to direct that during Listing of Commercial Paper, where an issue is made by an issuer who has been in existence for less than three years, a disclosure that the issue is open for subscription only to Qualified Institutional Buyers shall be made.

## **DGFT**

- **The DGFT has issued a Trade Notice regarding electronic filing of Registration Cum Membership Certificate (“RCMC”)/Registration Certificate (“RC”) through the common digital platform w.e.f. December 06, 2021.**

A new online common digital platform for the issuance of Registration Cum Membership Certificate (RCMC)/ Registration Certificate (RC) has been developed which would be a single point of access for all exporters/importers and Issuing agencies. The objective of the platform is to provide an electronic, contact-less single window for the RCMC/RC related processes including Application for Fresh/Amendment/Renewal of RCMC/RC. Applications for RCMC/ RC may be submitted through the common platform w.e.f. December 06, 2021. Submitting applications on this online platform shall not be mandatory for the exporters in the immediate and there shall be a transition period for issuing agencies as well as Exporters to onboard this common digital platform. The existing procedure of submitting applications directly to the designated issuing agency shall also be in operation in parallel during this transition period. Submission and issuance of RCMC/ RC by the issuing agencies through their system may continue up to February 28, 2022, or until further orders.

## **Labour Laws**

- **The Labour Department of Delhi has notified the Draft Code on Wages (Delhi) Rules, 2021 which shall extend to the whole of the National Capital Territory of Delhi.**

The Code will effectively address the problems relating to delay in payment of wages whether on a monthly, weekly or daily basis. The Code will ensure that there is no discrimination between males and females as well as transgenders in getting wages. According to the Draft Code, the working day of an employee shall be so arranged that inclusive of the intervals of rest, if any, it shall not spread over more than twelve hours on any day and an employee shall be allowed a day of rest every week which shall ordinarily be Sunday, but the employer may fix any other day of the week as the rest day for any employee or class of employees. The employee shall be informed of the day fixed as the rest day and of any subsequent change in the rest day before the change is effected, by the display of a notice to that effect in the place of employment at any conspicuous place. Endeavour shall be made so that the cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed once before 1st April and then before 1st October every year to revise the dearness allowance payable to the employees on the minimum wages. Further, every employer shall issue wage slips, electronically or otherwise to the employees in Form V on or before payment of wages.

- **The Employees State Insurance Corporation through its circular has issued direction to Appellate Authority not to remand back appeals filed against assessments back to authorized officers.**

As per the provision u/s 45AA of the ESI Act, an employer who is not satisfied with the order referred to in section 45A, may prefer an appeal to an Appellate Authority as may be provided by regulation, within sixty days of the date of such order after depositing twenty-five percent of the contribution so ordered or the contribution as per his own calculation, whichever is higher, with the Corporation. The Appellate Authority may confirm, reduce, enhance or annul the assessment made by the Authorized Officer. Appellate Authority further passes such order in the appeal as he thinks fit in relation to a particular case. Based on the representations /complaints received from employers

that several Appellate Authorities are remanding back the appeal to the authorized officer (in some cases to the same authorized officer) without disposal of the issue by which the employer has to suffer unnecessarily. Remanding back of appeal filed u/s 45AA is a clear violation of provisions of Act/instructions issued in this regard and referring back such appeals to the authorized office is defeating the very purpose of appeal u/s 45AA. It is therefore clarified that Appellate Authority should pass a well-reasoned order u/s 45AA on the basis of records / available information produced by the employer and shall not remand back the cases to the Authorised Officer.

## **RBI**

### ➤ **RBI has notified the Introduction of Legal Entity Identifier for Cross-border Transactions.**

In order to further harness the benefits of legal entity identifier (LEI), has been decided that AD Category I banks, with effect from October 1, 2022, shall obtain the LEI number from the resident entities (non-individuals) undertaking capital or current account transactions of ₹50 crores and above (per transaction) under FEMA, 1999. The Legal Entity Identifier (LEI) is a 20-digit number used to uniquely identify parties to financial transactions worldwide to improve the quality and accuracy of financial data systems. LEI has been introduced by the Reserve Bank in a phased manner for participants in the over-the-counter (OTC) derivative, non-derivative markets, large corporate borrowers and large value transactions in centralised payment systems. Further, AD Category I banks may encourage concerned entities to voluntarily furnish LEI while undertaking transactions even before October 1, 2022. Once an entity has obtained an LEI number, it must be reported in all transactions of that entity, irrespective of transaction size. Entities can obtain LEI from any of the Local Operating Units (LOUs) accredited by the GLEIF, the body tasked to support the implementation and use of LEI. In India, LEI can be obtained from Legal Entity Identifier India Ltd. (LEIL) (<https://www.ccilindia-lei.co.in>), which is also recognised as an issuer of LEI by the Reserve Bank under the Payment and Settlement Systems Act, 2007.

### ➤ **RBI has notified the External Commercial Borrowings, Trade Credits and Structured Obligations, prescribing the benchmark rates and the maximum spread over benchmark for calculating the all-in-cost for foreign currency (FCY) ECBs and TCs.**

In order to facilitate smooth transitioning from Libor linked overseas borrowings to market-related benchmarks, the Reserve Bank of India has allowed widely accepted interbank rate or alternative reference rate (ARR) for external commercial borrowings and trade credits. Besides, it has also raised the ceiling for all in cost borrowings. Henceforth, the benchmark rate in case of foreign currency external commercial borrowing (ECB) and trade credit (TC) shall refer to any widely accepted interbank rate or alternative reference rate (ARR) of 6-month tenor, applicable to the currency of borrowing” the Reserve Bank said in a circular issued to commercial banks. Currently, the benchmark rate is the 6-months Libor- London interbank offered rate (Libor) of different currencies or any other 6-month interbank interest rate applicable to the currency of borrowing. The new instruction defining the all-in cost ceiling for ECB and trade credit is going to bring clarity to the market about the probable pricing of these products when linked with ARR. For existing ECBs/ TCs linked to Libor whose benchmarks are changed to ARR, the all-in-cost ceiling for such ECBs/ TCs has been revised upwards by 100 bps to 550 bps and 350 bps, respectively, over the ARR. But this dispensation is only on account of the transition from LIBOR to alternative benchmarks.

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## Monthly Compliance Calendar

07 Jan Equalisation Levy Deposit	07 Jan TDS/ TCS Liability	10 Jan GST-7/8 for the month of Dec 2021
11 Jan GSTR-1 for Dec ( turnover > 5 Cr.)	13 Jan GSTR-1/ IFF for Oct-Dec 2021 under QRMP scheme	15 Jan Providend Fund / ESI
15 Jan Filing TCS Return for Oct-Dec 2021	15 Jan Filing Tax Audit for FY 2020-21	20 Jan GSTR-3B for Dec (turnover > 5 Cr.)
22/24 Jan GSTR-3B for Dec 2021 Group -1/2 States	31 Jan Filing TP Audit for FY 2020-21	31 Jan Filing TDS Return for Oct-Dec 2021

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