

E-NEWSLETTER

COMPLIANCE CALENDAR FOR CHARITABLE ORGANIZATIONS

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The month of April marks the beginning of new financial year. So, it's the best and most appropriate time to block the calendars with various due dates to be remembered and complied with as the year progresses. The team NGOenabler have compiled certain important due dates that needs to be adhered to by the charitable organizations during the FY 2020-2021.

A COMPILATION OF VARIOUS DUE DATES FOR LEGAL & STATUTORY COMPLIANCES

Sr. No.	Particulars	Month(s) / Period	Due Date	Late Fees & Penalty	Forms / Challans / Sites
1	Tax Audit Report	FY 2019-20	30th September, 2020	No penalty or fees for late filing but exemption u/s 11 and 12 might not be granted in case of late filing	Form 10B
2	Income Tax Return (For 12AA registered)	FY 2019-20	31st October, 2020	Rs. 1000, if the income is exempt.	ITR - 7
3	Compliance Related Forms	FY 2019-20	31 st October, 2020	No penalty or fees for late filing but exemption u/s 11 and 12 to the extent of amount for which such forms is filed, might not be granted in case of late filing	Form 10 or Form 9A, as applicable
4	Income Tax Return (For unregistered)	FY 2019-20	31st July, 2020	If the income is exempt or below the taxable limit - Rs. 1000. If the income is above the taxable limit - Rs. 5,000 upto 31st December & Rs. 10,000 upto 31st March.	ITR - 5
5	FCRA Return	FY 2019-20	31st December, 2020	Rs. 1,00,000 or 5% of the total foreign contribution received, whichever is higher	FC - 4
6	Quarterly Intimation of FC Receipt	April to June 2020 - Quarter 1 July to September 2020 - Quarter 2 October to December 2020 - Quarter 3 January to March 2021 - Quarter 4	15th July, 2020 15th October, 2020 15th January, 2021 15th April, 2021	Nothing specified under the Act	Have to be uploaded in FCRA Portal or own website
7	Society Return	FY 2019-20	Within 1 month from the date of AGM	Varies from District to District e.g Kolkata Rs. 350 after 1 month of AGM and Rs. 25 Annual Return Fees	Form VI

DUE DATES FOR COMPLIANCES RELATED TO TAX DEDUCTED AT SOURCE (TDS)

Sr. No.	Particulars	Month(s)/ Period	Regular Due Date	Interest, Late Fees & Penalty	Forms / Challans
1	TDS other than on Immovable property	April 2020 to February 2021	7th of Next Month	1.5% per month or part thereof including the month of default	Challan 281
		March 2021	30th April, 2021		
2	TDS Quarterly Return Statements	April to June 2020	31st July, 2020	Rs. 200 per day after the due date. However, the maximum penalty will be limited to the TDS amount.	Form 27A is required to be furnished separately for each e- TDS return (Form 24Q, 26Q, 27Q & 27EQ)
		July to September 2020	31st October, 2020		
		October to December 2019	31st January, 2021		
		January to March 2020	31st May, 2021		
3	TDS on Immovable property	within 30 Days from the end of the month in which TDS is deducted		1.5% per month or part thereof including the month of default for non-payment of TDS and; Rs. 200 per day after the due date for non-filing of return. However, the maximum penalty will be limited to the TDS amount.	Form 26QB - Return cum Challan
4	Issue of TDS Certificates	January to March 2020	15th June, 2020	Rs. 100 per day of delay per Certificate	Form 16 - For Salary; Form 16A - Other than Salary
		April to June 2020	15th August, 2020		
		July to September 2020	15th November, 2020		
		October to December 2019	15th February, 2021		
5	Issue of TDS Certificate	within 15 Days from the due date of furnishing Form 26QB		Rs. 100 per day of delay	Form 16B

DUE DATES OF COMPLIANCE FOR VARIOUS CONTRIBUTIONS UNDER VARIOUS LABOUR LAWS

Sr. No.	Particulars	Month(s)/ Period	Due Date	Interest	Late Fees & Penalty	Forms / Challans
1	Provident Fund (PF) contribution	April 2020 to March 2021	15th of Next Month	12% per annum for each day of the default or delay in payment of contribution.	1. upto 2 months @ 5% p.a. 2. 2 to 4 months @ 10% p.a. 3. 4 to 6 months @ 15% p.a. 4. Above 6 months @ 25% p.a.	Electronic Challan-cum-Return (ECR) available on EPF Site
2	Professional Tax	April 2020 to March 2021	21st of Next Month	1% per month or part thereof	NIL	Electronic Challan - available on site of Directorate of Commercial Taxes
3	Professional Tax Return	F.Y. 2020 – 21	31st July, 2021	NIL	Rs 200/- for the first month of default and Rs 100/- for each subsequent month or part there-of	
4	Employee State Insurance (ESI) contribution	April 2020 to March 2021	15th of Next Month	12% per annum for each day of the default or delay in payment of contribution	Damages 1. upto 2 months @ 5% p.a. 2. 2 to 4 months @ 10% p.a. 3. 4 to 6 months @ 15% p.a. 4. Above 6 months @ 25% p.a.	Electronic Challan cum return (ECR) available on ESIC Site

P.S. Due to lockdown in entire country on account of Covid-19 pandemic, the due dates mentioned in this newsletter might be revised by the Government from time to time and shall be intimated to you accordingly by the Team NGOenabler.