

Income Tax Calendar



Important Dates for the Financial Year 2020 -21



April 2020

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

** 194IA- TDS on payment made by the person transferring immovable property valuing more than Rs. 50 Lakhs

*** 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

*Due date	Purpose	Period	Description
7th May	TDS /TCS Liability Deposit	Apr'20	Depositing TDS/ TCS liability
15th May	PF/ESI	Mar'20 and Apr'20	Depositing contribution towards PF/ ESI for March and April 2020
	TCS Return	Jan'20 to Mar'20	Quarterly statement of TCS deposited for the quarter ending March 31, 2020
	TDS Certificate (Form 16B)	Mar'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Mar'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Mar'20	Issuance of TDS certificate for Tax deducted under section 194-M***
30th May	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Apr'20	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194-M

*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

** 194-IA- TDS on payment made by the person transferring immovable property valuing more than Rs. 50 Lakhs

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

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

June 2020

*Due date	Purpose	Period	Description
7th June	TDS /TCS Liability Deposit	May'20	Depositing TDS/ TCS liability
14th June	TDS Certificate (Form 16B)	Apr'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Apr'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Apr'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th June	Advance Tax Payment	Apr'20 to Jun'20	First instalment for AY 2021-22
	PF/ESI	May'20	Depositing contribution towards PF/ESI
30th June	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	May'20	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194-M
30th June (Certain dates were extended because of COVID-19 outbreak in the month of March)	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
	Aadhaar PAN Linking		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
	Salary TDS return (Form 24Q)	Jan'20 to Mar'20	Quarterly statement of TDS deposited for the quarter ending March 31, 2020
	TDS Return (Quarterly)	Jan'20 to Mar'20	Statement of TDS deposited under Income Tax laws

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** 194-IA- TDS on payment made by the person transferring immovable property valuing more than Rs. 50 Lakhs

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

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

July 2020

*Due date	Purpose	Period	Description
7th July	TDS /TCS Liability Deposit	Jun'20	Depositing TDS/ TCS liability
15th July	TDS Certificate (Form 16B)	May'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	May'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	May'20	Issuance of TDS certificate for Tax deducted under section 194-M***
	Form 16 - TDS Statement to employees	FY 2019-20	Due date for employers to issue Form 16 to employees
	TDS Certificate (Form 16A)	Jan to Mar'20	Quarterly TDS certificate (Other than salary)
	PF/ESI	Jun'20	Depositing contribution towards PF/ESI
	TCS Return (Quarterly)	Apr to Jun'20	Statement of TCS deposited under Income Tax Laws
30th July	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Jun'20	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194-M
31st July	TDS Return (Quarterly)	Apr to Jun'20	Statement of TDS deposited under Income Tax laws

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** 194-IA- TDS on payment made by the person transferring immovable property valuing more than Rs. 50 Lakhs

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

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

August 2020

*Due date	Purpose	Period	Description
7th Aug	TDS /TCS Liability Deposit	Jul'20	Depositing TDS/ TCS liability
14th Aug	TDS Certificate (Form 16B)	Jun'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Jun'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Jun'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Aug	PF/ESI	Jul'20	Depositing contribution towards PF/ESI
	TDS Certificate (Form 16A)	Apr to Jun'20	Quarterly TDS certificate (Other than salary)
30th Aug	TDS Challan cum Statement in case of Section 194IA, 194IB	Jul'20	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194-M

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

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

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

September 2020

*Due date	Purpose	Period	Description
7th Sep	TDS /TCS Liability Deposit	Aug'20	Depositing TDS/ TCS liability
14th Sep	TDS Certificate (Form 16B)	Jul'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Jul'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	July'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Sep	PF/ESI	Aug'20	Depositing contribution towards PF/ESI
	Advance Tax Payment	Jul to Sep'20	Second instalment for AY 2021-22
30th Sep	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Aug'20	Furnishing of challan-cum-statement under Section 194IA, 194IBand 194-M

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

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

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

October 2020

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

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

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

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

November 2020

*Due date	Purpose	Period	Description
7th Nov	TDS /TCS Liability Deposit	Oct'20	Depositing TDS/ TCS liability
14th Nov	TDS Certificate (Form 16B)	Sep'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Sep'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Sep'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Nov	PF/ESI	Oct'20	Depositing contribution towards PF/ESI
	TDS Certificate (Form 16A)	July to Sep'20	Quarterly TDS certificate (Other than salary)
30th Nov	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Oct'20	Furnishing of challan-cum-statement under Section 194IA, 194IBand 194-M
	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)

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

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

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

December 2020

*Due date	Purpose	Period	Description
7th Dec	TDS /TCS Liability Deposit	Nov'20	Depositing TDS/ TCS liability
15th Dec	TDS Certificate (Form 16B)	Oct'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Oct'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Oct'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Dec	PF/ESI	Nov'20	Depositing contribution towards PF/ESI
	Advance Tax Payment	Oct to Dec'20	Third instalment for AY 2021-22
30th Dec	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Nov'20	Furnishing of challan-cum-statement under Section 194IA, 194IB and 194-M

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

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

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

January 2021

*Due date	Purpose	Period	Description
7th Jan	TDS /TCS Liability Deposit	Dec'20	Depositing TDS/ TCS liability
14th Jan	TDS Certificate (Form 16B)	Nov'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Nov'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Nov'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Jan	PF/ESI	Dec'20	Depositing contribution towards PF/ESI
	TCS Return (Quarterly)	Oct to Dec'20	Statement of TCS deposited under Income Tax Laws
30th Jan	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Dec'20	Furnishing of challan-cum-statement under Section 194IA, 194IBand 194-M
31st Jan	TDS Return (Quarterly)	Oct to Dec'20	Statement of TDS deposited under Income Tax laws

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

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

February 2021

*Due date	Purpose	Period	Description
7th Feb	TDS /TCS Liability Deposit	Jan'21	Depositing TDS/ TCS liability
14th Feb	TDS Certificate (Form 16B)	Dec'20	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Dec'20	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Dec'20	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Feb	PF/ESI	Jan'21	Depositing contribution towards PF/ESI
	TDS Certificate (Form 16A)	Oct to Dec'20	Quarterly TDS certificate (Other than salary)
28th Feb	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Jan'21	Furnishing of challan-cum-statement under Section 194IA, 194IBand 194-M

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

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

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

March 2021

*Due date	Purpose	Period	Description
7th Mar	TDS /TCS Liability Deposit	Feb'20	Depositing TDS/ TCS liability
15th Mar	TDS Certificate (Form 16B)	Jan'21	Issuance of TDS certificate for Tax deducted under section 194-IA**
	TDS Certificate (Form 16C)	Jan'21	Issuance of TDS certificate for Tax deducted under section 194-IB***
	TDS Certificate (Form 16D)	Jan'21	Issuance of TDS certificate for Tax deducted under section 194-M***
15th Mar	PF/ESI	Feb'21	Depositing contribution towards PF/ESI
	Advance Tax Payment	Jan to Mar'21	Fourth instalment for AY 2021-22
30th Mar	TDS Challan cum Statement in case of Section 194IA, 194IB and 194-M	Feb'21	Furnishing of challan-cum-statement under Section 194IA, 194IBand 194-M

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