

Statutory Obligations under Income-tax till 31-03-2022

Particulars	Last date for Filing Audit Report	Last date for Filing Return of Income for the year 2020-21	Last date for payment of 4 th installment of Advance Tax for the year 2021-22
<u>I. Individual Practitioner</u>			
If fees receipts is more than 50 L	15-02-2022 (If not filed before 15.02.2022 penalty of Rs.1.5 lakhs or 0.5% of fees receipts whichever is less will be levied)	15-03-2022 (Without Late fees) 31-03-2022 (With Late fee Rs.1000) upto income of 5 Lakhs (With Late fee of Rs.5000 if income above 5 Lakhs)	15-03-2022
If fees receipts is less than 50 L	—	31-03-2022 With Late fee of Rs.1000 upto income of 5 Lakhs (With Late fee of Rs.5000 income above 5 Lakhs)	15-03-2022
<u>II. Partnership Hospitals</u>			
If Turnover is less than 01Cr	—	31-03-2022 With Late fee of Rs.1000 upto income of 5 Lakhs (With Late fee of Rs.5000 income above 5 Lakhs)	15-03-2022
If Turnover is above 01 Cr	15-02-2022 (If not filed before 15.02.2022 penalty of Rs.1.5 lakhs or 0.5% of turnover whichever is less will be levied)	15-03-2022 (Without Late fees) 31-03-2022 (With Late fee Rs.1000) upto income of 5 Lakhs (With Late fee of Rs.5000 if income above 5 Lakhs)	15-03-2022

III. Corporate Hospitals

Income Tax as above

Return filling with Registrar of companies last date – 15.02.2022

Advance tax last date 15-03-2022

Prepared by
A.Loganathan – Chartered Accountant,
Tirupur