

Compliance requirement under Income Tax act, 1961

SL. No.	COMPLIANCE PARTICULARS	DUE DATE
1.	Due date for deposit of Tax deducted/collected for the month of October 2021. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07-11-2022
2.	Due date for filing of return of income for the assessment year 2022-23 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies. The due date for furnishing of return of income for Assessment Year 2022-23 has been extended from October 31, 2022, to November 07, 2022, vide Circular no. 20/2022, dated 26-10-2022	07-11-2022
3.	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and section 194M in the month of September, 2022	14-11-2022
4.	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of September 2022 Note: Applicable in case of specified person as mentioned under section 194S	14-11-2022
5.	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2022, Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2022 has been paid without the production of a challan	15-11-2022
6.	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2022	15-11-2022
7.	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, section 194-IB, and section 194M in the month of October 2022	30-11-2022
8.	Return of income for the assessment year 2022-23 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)	30-11-2022
9.	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2021-22	30-11-22
10.	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2021-22 (Form No. 64)	30-11-2022
11.	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2021-22) to unit's holders	30-11-2022
12.	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA.	30-11-2022
13.	Due date to exercise option of safe harbour rules for specified domestic transaction by furnishing Form 3CEFB	30-11-2022
14.	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2021-22. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A	30-11-2022
15.	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2022).	30-11-2022
16.	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2022).	30-11-2022

17.	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].	30-11-2022
18.	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2022).	30-11-2022
19.	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (If the assessee is required to submit return of income on November 30, 2022).	30-11-2022
20.	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of October 2022 Note: Applicable in case of specified person as mentioned under section 194S	30-11-2022
21.	Quarterly statement of TDS deposited for the quarter ending Sept. 2022 The due date for furnishing of TDS statement for the quarter ending September 2022 has been extended from October 31, 2022, to November 30, 2022 vide Circular no. 21/2022, dated 27-10-2022	30-11-2022

Compliance Requirement under GST, 2017

A. Filing of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax Period	Particulars	Due Date
October, 2022	Due Date for filling GSTR – 3B returns for the month of September 2022 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. Due Date for filling GSTR – 3B returns for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	20-11-2022

b). Taxpayers having aggregate turnover up to Rs. 5 crores in preceding FY (Group A)

Tax Period	Particulars	Due Date
October, 2022	Due Date for filling GSTR – 3B returns for the month of September, 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22-11-2022
	Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	

c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

Tax Period	Particulars	Due Date
October, 2022	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24-11-2022
	Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	

B. Filing Form GSTR-1:

Tax period	Remarks	Due date
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Monthly return (October, 2022)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.	11-11-2022
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C. Non-Resident Taxpayers, ISD, TDS & TCS Taxpayers

Form No	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20-11-2022
GSTR-6	Every Input Service Distributor (ISD)	13th of succeeding month	13-11-2022
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10-11-2022
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10-11-2022

D. GSTR – 1 QRMP monthly / Quarterly return

Form No	Compliance Particulars	Timeline	Due Date
Details of outward supply- IFF & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	a) GST QRMP monthly return due date for the month of April 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month – Monthly Quarterly Return	13-11-2022

E. GST Refund:

Form No	Compliance Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

F. Monthly Payment of GST – PMT-06:

Compliance Particulars	Due Date
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25-11-2022

G. GST CMP-08

Compliance Particulars	Due Date
Compliance Particular Due Date Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy. Period: Jul-Sep 2022	18.11.2022

Advisory on Filing TRAN forms for Taxpayers from Daman and Diu & Ladakh:

Due to reorganization of the state of Jammu & Kashmir and merger of the Union territories of Dadra and Nagar Haveli and Daman and Diu, the taxpayers of Ladakh and earlier 'Daman and Diu' region have been allotted new GSTINs. There is therefore a doubt as to how to file the TRAN-1 and whether it would be linked with the old TRAN-1 or not.

The aggrieved taxpayers of both the above-mentioned regions are hereby informed that they can file or revise their TRAN-1 or TRAN-2 Forms only through their newly allotted GSTINs. Kindly do not use the old GSTIN for filing of TRAN forms. The respective tax administrations of both the regions are also advised to accordingly facilitate the taxpayers and keep the above information in mind while processing the TRAN claims under the new GSTINs by linking both the old and revised TRAN-1 forms filed by such taxpayers.

Labour Laws

Sl. No.	Compliance Particular	Due Date
1.	Provident Fund Payment for October	15 November 2022
2.	ESI Payment for October	15 November 2022

MCA

Sl. No.	Compliance Particular	Due Date
PAS-6	To be filed by unlisted public company for reconciliation of share capital audit report on half yearly basis For half-year ending on 30th September, 2022	29-11-2022
MGT-7 & MGT 7A (OPC)	Annual Return FY 2021-22	28.11.2022 (Within 60 days of AGM)

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