

STATUARY TAX COMPLIANCE CALENDER FOR OCTOBER 2023**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of SEPTEMBER, 2023. However, all the 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	07.10.2023
2	Due date for deposit of TDS for the period July 2023 to September 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	07.10.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of AUGUST, 2023	15.10.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of AUGUST, 2023	15.10.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of AUGUST, 2023	15.10.2023
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of AUGUST, 2023 Note: Applicable in case of specified person as mentioned under section 194S	15.10.2023
7	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of SEPTEMBER, 2023 has been paid without the production of a challan	15.10.2023
8	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 SEPTEMBER, 2023	15.10.2023
9	Quarterly statement of TCS deposited for the quarter ending September 30, 2023	15.10.2023
10	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2023	15.10.2023
11	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2023, Note: Due to extension of due date of TCS statement vide Circular no. 9/2023, dated 28-06-2023, the revised due date for furnishing TCS certificate shall be October 15, 2023	15.10.2023
12	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2023 Note: Due to extension of due date of TDS statement vide Circular no. 9/2023, dated 28-06-2023, the revised due date for furnishing TDS certificate shall be October 15, 2023	15.10.2023
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of september 2023	30.10.2023
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of SEPTEMBER, 2023	30.10.2023
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of SEPTEMBER, 2023	30.10.2023

16	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of SEPTEMBER, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30.10.2023
17	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2023	30.10.2023
18	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2022-23	31.10.2023
19	Quarterly statement of TDS deposited for the quarter ending September, 2023	31.10.2023
20	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)	31.10.2023
21	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September, 2023	31.10.2023
22	Copies of declaration received in Form No. 60 during April 1, 2023 to September 30, 2023 to the concerned Director/Joint Director	31.10.2023
23	Due date for filing of return of income for the assessment year 2023-24 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 apply. Note: The due date of furnishing of Return of Income in Form ITR-7 in the case of assessee referred to in clause (a) of Explanation 2 to section 139(1) has been extended from October 31, 2023 to November 30, 2023, vide Circular no. 16/2023, dated 18-09-2023	31.10.2023
24	Audit report under section 44AB for the assessment year 2023-24 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E	31.10.2023
25	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.	31.10.2023
26	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 October 31, 2023).	31.10.2023
27	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 October 31, 2023).	31.10.2023
28	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 does not have any international/specified domestic transaction]	31.10.2023
29	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending September, 2023	31.10.2023

30	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending September, 2023	31.10.2023
31	Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution. Note: the due date for furnishing the Audit report in Form no. 10B/10BB has been extended from September 30, 2023 to October 31, 2023 vide Circular no. 16/2023, dated 18-09-2023	31.10.2023

Important Update: Centre Announces 3-Month Extension For Implementing Revised TCS Rates Increased TCS rates to apply from 1st October, 2023: The increase in TCS rates; which were to come into effect from 1st July, 2023 shall now come into effect from October 1, 2023.

Compliance Requirement Under GST

A. Filing of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY		
<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
SEPTEMBER, 2023	Due Date for filling GSTR – 3B return for the month of SEPTEMBER, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20th OCTOBER, 2023
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
SEPTEMBER, 2023	Due Date for filling GSTR – 3B return for the month of SEPTEMBER 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filling og GSTR-3B	22nd OCT., 2023
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)		
SEPTEMBER, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th OCT., 2023
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:

Monthly return (SEPTEMBER, 2023)	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 then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.	11.10.2023
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.10.2023
GSTR -6	Every Input Service Distributor (ISD)	13.10.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.10.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.10.2023

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	GSTR – 1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST	13.10.2023
Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.10.2023

E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

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.	25.10.2023
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G. GSTR 11: Statement of inward supply of goods or services or both received by UIN holders

GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies. Due date: Must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.

Labour laws

1	Provident Fund Payment for SEPTEMBER	15.10.2023
2	ESI Payment for SEPTEMBER	15.10.2023
3	ESI & PF Return	25.10.2023

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this

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