

## STATUTORY COMPLIANCE DUE DATES -OCTOBER-2023

**Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.**

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of September 2023. 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.
7	Income-Tax Monthly TDS/TCS	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
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of September 2023.
10	GST GSTR-7	Filing of GSTR-7 for the month of September 2023 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of September 2023 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of September 2023 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of September 2023.
13	GST GSTR - 5	Filing of GSTR-5 for the month of September 2023 by a non-resident taxable person of all outward taxable supplies and tax payable.
14	ROC ADT – 1	For Appointment of an Auditor (If the AGM is held on 30.09.2023).
15	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of August 2023.
15	Income-Tax 24G	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	Income Tax TDS	Quarterly statement of TCS deposited for the quarter ending September 30, 2023
15	Income Tax TDS	Quarterly TCS/ TDS (in respect of tax deducted for payments other than salary) certificate in respect of tax collected by any person for the quarter ending June 30, 2023. (Extended Due Date: 15 – October -2023)

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15	Income Tax 15G/15H	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2023
15	Income-Tax FORM-3BB	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of September 2023.
15	ESI	ESI Payment & Return filing for the month of September 2023.
15	EPF	EPF Payment & Return filing for the month of September 2023.
20	Karnataka PT	Payment of Employees Salary Professional Tax and Return filing for the month of September 2023.
20	GST GSTR-3B	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.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of September 2023.
22	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of September 2023 for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B. (Group A States)
24	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of September 2023 for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B. (Group B States)
25	GST PMT-06	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.
28	GST GSTR-11	Filing of GSTR-11 by persons having Unique Identification Number (UIN) of statement of inward supplies for claiming a GST refund.
29	ROC AOC-4	AOC 4 filing by Companies (If AGM is held on 30.09.2023) – If the AGM was not held on 30.09.2023, then AOC 4 needs to be filed within 30 days date of the conclusion of the AGM
30	ROC LLP Form 8	Every LLP should submit the data of its profit or loss and balance sheet. Financial Report of LLP
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of September 2023.
30	Income-Tax TCS	Quarterly statement of TDS/TCS deposited for the quarter ending September 30, 2023

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31	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending September 30, 2023
31	Income-Tax Form 3CEAB	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2022-23.
31	Income-Tax Others	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
31	Income-Tax TDS	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	Income-Tax Form 60	Copies of declaration received in Form No. 60 during April 1, 2023 to September 30, 2023 to the concerned Director/Joint Director.
31	Income Tax ITR	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.
31	Income-Tax Tax Audit	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	Income-Tax Form 3CEB	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31	Income-Tax Form 3CEJ	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	Income-Tax Form- 10B/10BB	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. (Extended Due Date 31-October-2023)
31	ROC MSME Form 1	MSME Form 1 for the half year April – September 2023

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	<b>GST RFD-10</b>	<b>Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.</b>
<b>Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars &amp; Notifications for the extensions and changes in compliance due dates.</b>		
<b><i>This Document was Updated on 04-Oct-2023</i></b>		