

STATUTORY COMPLIANCE DUE DATES -AUGUST-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 | TDS/TCS Remittance for the month of July 2023, for all sum deducted 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 Equalisation levy | Due date for deposit of Equalisation levy for the month of July 2023. |
| 7 | FEMA ECB-2 | The borrowers are required to report actual ECB transactions through Form ECB- 2 Return through the AD Category I bank on monthly basis so as to reach DSIM within seven working days from the close of month to which it relates. |
| 10 | GST GSTR 7 | Filing of GSTR-7 for the month of July 2023 by persons who are required to deduct GST TDS. |
| 10 | GST GSTR-8 | Filing of GSTR-8 for the month of July 2023 by E-Commerce Operators. (GST TCS). |
| 11 | GST GSTR-1 | Filing of GSTR-1 for the month of July 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-5 | Filing of GSTR-5 for the month of July 2023 by a non-resident taxable person of all outward taxable supplies and tax payable. |
| 13 | GST GSTR-1/IFF | Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility(IFF) under QRMP scheme. |
| 13 | GST GSTR-6 | Filing of GSTR-6 of Input Service Distributers for the month of July 2023. |
| 14 | 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 July 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 July, 2023 has been paid without the production of a challan. |
| 15 | Income-Tax TDS | Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2023 (Extended till 15 October 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 July 2023. |
| 15 | ESI | ESI Payment & Return filing for the month of July 2023. |
| 15 | EPF | EPF Payment & Return filing for the month of July 2023. |
| 18 | GST CMP-08 | Form GST CMP-08 is to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy for the quarter April-June 2023. |

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

| | | |
|--|----------------------------------|--|
| 20 | GST GSTR-5A | Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of July 2023. |
| 20 | Karnataka Professional Tax | Payment of Employees Salary Professional Tax and Return filing for the month of July 2023. |
| 20 | GST GSTR-3B | Filing of GSTR-3B for the month of July 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns. |
| 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. |
| 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 July 2023. |
| 31 | Income-Tax 9A | 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 October 31, 2023). |
| 31 | Income-Tax 10 | 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 October 31, 2023). |
| | GST RFD-10 | Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed. |
| 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 & Notifications for the extensions and changes in compliance due dates. | | |
| <i>This Document was Updated on 01-08-2023</i> | | |