

**DUE DATE COMPLIANCE CALENDAR FOR OCT 2023****A. Due dates for Compliances under GST****➤ GSTR-3B – Monthly GST Return**

| Turnover in the previous financial year   | Return for the Month | Due Date |
|---|----------------------|----------|
| For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores. | SEP-2023             | 20-OCT   |
| For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - I   | SEP Quarter          | 22- OCT  |
| For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - II  | SEP Quarter          | 24- OCT  |

**GSTR-1**

| Turnover   | Return for Month / Quarter | Due Date |
|--|----------------------------|----------|
| ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores. | SEP -2023                  | 11-OCT   |
| GSTR-1 /(IFF Optional -NA) for Taxpayers who have opted for QRMP                                       | SEP -2023                  | 13-OCT   |

- 13-10-2023- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for SEP month
- 18-10-2023- CMP-08 (SEP Quarter) - The Due Date for filing Form CMP-08 for Composition Dealers
- 20-10-2023- Due date for filing GSTR-5A (to be filed by the OIDAR) for SEP month
- 13-10-2023- Due date for filing GSTR-6 (to be filed by Input Service Distributor for SEP month.
- 10-10-2023- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST under GST for SEP month
- 10-10-2023- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for SEP month.
- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

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**B. Due dates for Compliance under Income tax**

- 07-10-2023 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of SEP.
  - 15-10-2023- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o AUG
  - 15-10-2023- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o AUG
  - 15-10-2023- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident) in m/o AUG
  - 15-10-2023- Due date for issue of TDS Certificate for tax deducted under section 194-S (On payment for transfer of a virtual digital asset) in m/o AUG
  
  - 15-10-2023- Quarterly statement of TCS deposited for the Sep quarter
  - 15-10-2023- Quarterly TCS certificate in respect of tax collected by any person for the June quarter
  - 15-10-2023-Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the June quarter
- FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES**
- 30-10-2023-Quarterly TCS certificate (in respect of tax collected by any person) for the Sep quarter
  - 31-10-2023-Quarterly statement of TDS deposited for the Sep quarter
  - 30-10-2023-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of SEP
  - 31-10-2023-Due date for filing of return of income for AY 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 (Due date of Return in Form ITR-7 has been extended to November 30, 2023)
  - 31-10-2023-Audit report under section 44AB for the AY 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

### C. Due dates Compliances under ESI, PF Acts

- 15-10-2023- ESIC Payment for m/o SEP 2023
- 15-10-2023-PF Payment for m/o SEP 2023

### D. Due dates Compliances under Companies Act

- 14-10-2023- Due date for filling of ADT-1
- 29-10-2023- Due date for filling of AOC 4 for Financial Statements
- 31-10-2023- Due Date for Filing Form MSME-1 for the period of April to September.
- 31-10-2023- Due date for Form 8 FOR LLP

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