

## DUE DATE COMPLIANCE CALENDAR FOR SEP 2023

### A. Due dates for Compliances under GST

#### ➤ GSTR-3B – Monthly GST Return

<i>Turnover in the previous financial year</i>	<i>Return for the Month</i>	<i>Due Date</i>
<i>For Taxpayer with Annual Turnover More than Rs 5 crore &amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>AUG-2023</i>	<i>20-SEP</i>

#### GSTR-1

<i>Turnover</i>	<i>Return for Month / Quarter</i>	<i>Due Date</i>
<i>ABOVE INR. 5.00 Crore &amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>AUG -2023</i>	<i>11-SEP</i>
<i>GSTR-1 / IFF - Optional for Taxpayers who have opted for QRMP</i>	<i>AUG -2023</i>	<i>13-SEP</i>

- 25-09-2023- Payment of tax in PMT-06 by a registered person who has opted to file return under QRMP Scheme in PMT-06 – challan for AUG month
- 13-09-2023- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for AUG month
- 20-09-2023- Due date for filing GSTR-5A (to be filed by the OIDAR) for AUG month
- 13-09-2023- Due date for filing GSTR-6 (to be filed by Input Service Distributor for AUG month).

- 10-09-2023- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for AUG month)
- 10-09-2023- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for AUG month).
- 28-9-2023- Due date for filing GSTR-11- Statement for Inward supplies by persons having UIN for claiming GST Refund (for AUG month)
- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

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

- 07-09-2023 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of Aug.
- 30-09-2023 - Due date for filing of audit report under section 44AB for the assessment year 2023-24 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2023)

**FOLLOW TAX EXPERT MK GUPTA ON YOUTUBE FOR SIMILAR LEGAL UPDATES**

- 30-09-2023 - Quarterly statement of TCS deposited for the quarter ending June 30, 2023 (Note: The due date of furnishing TCS statement has been extended from June 30, 2023 to September 30, 2023 vide Circular no. 9/2023, dated 28-06-2023)
- 30-09-2023 - Quarterly statement of TDS deposited for the quarter ending June 30, 2023 (Note: The due date of furnishing TDS statement has been extended from June 30, 2023 to September 30, 2023 vide Circular no. 9/2023, dated 28-06-2023)
- 15-09-2023 - Second instalment of advance tax Assessment year 2024-25 (FY 2023-24)
- 14-09-2023- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o JULY
- 14-09-2023- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o JULY

- 14-09-2023- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in m/o JULY

**FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES**

- 14-09-2023- Due date for issue of TDS Certificate for tax deducted under section 194-S (TDS on payment to resident contractor or resident professional) in m/o JULY
- 30-09-2023-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 AUG

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

- 15-09-2023- ESIC Payment for m/o AUG 2023
- 15-09-2023-PF Payment for m/o AUG 2023

**D. Due dates Compliances under Companies Act**

- 27-09-2023- AOC 4 (OPC) - Form for filing Financial Statements
- 30-09-2023-DIR 3 KYC Mandatory for Every individual having DIN.

**FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES**