

Statutory and Tax Compliance Calendar for October, 2019

Article compiles due dates for **GSTR-1 Return**, **GSTR-3B**, **GSTR TRAN-02**, TDS Payment, Issue of TDS Certificate for tax deducted U/s. 194-IA /194-IB, Furnishing of Form 24G by an office of the Government, Issue of Quarterly TDS Certificate, Advance Tax, Form 3CEK, Furnishing of challan-cum-statement in respect of tax deducted **U/s. 194-IA** and **194-IB**, Return in respect of securities transaction tax, Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit, Form 64 C, Form No. 64B, Report by an approved institution/public sector company under Section 35AC(4)/(5) and Payment of ESI/PF/PT.

Statutory and Tax Compliance Calendar for October, 2019

S. No.	Particulars of Compliance	Forms/returns	Due Date
Compliance Calendar for GST			
1.	Return to be filed by every E-commerce operator who is required to deduct Tax Collected at Source (TCS).	GSTR-8	10-10-2019
2.	Return to be filed by every person who is required to deduct Tax at Source (TDS)	GSTR-7	10-10-2019
3.	Return of outward supplies (i.e sales) only for assesses having turnover exceeding 1.5 Cr or who have opted to file monthly return.	GSTR-1	11-10-2019
4.	Return to be filed by Input Service Distributor	GSTR-6	13-10-2019
5.	Quarterly Return of Statement for payment of self-assessed tax by Composition Taxpayers (i.e from July, 2019 to September, 2019)	GST CMP-08	18-10-2019
6.	Return to be filed by every registered person under GST for the month of September, 2019 details pertaining to Inward and Outward Supplies.	GSTR-3B	20-10-2019
7.	Return to be filed by Non-Resident Foreign taxpayer registered under GST.	GSTR-5	20-10-2019

8.	Return to be filed by Non-Resident Online Information and Database Access or Retrieval (OIDAR) services provider.	GSTR-5A	20-10-2019
9.	Quarterly Return of outward supplies (i.e sales) for assesses having turnover not exceeding 1.5 Cr.(i.e for July, August, September)	GSTR-1	31-10-2019

Compliance Calendar for Companies Act, 2013

1.	Individual to whom DIN was allotted on or before 31 st March, 2018 and already filed DIR-3 KYC.	e-form DIR-3 KYC WEB	14-10-2019
2.	Individual to whom DIN was allotted on or after 1 st April, 2018.	e-form DIR-3 KYC	14-10-2019
3.	Appointment of Statutory Auditor in the Annual General Meeting (AGM)	Form No. ADT-1	Within 15 days of AGM
4.	Filing of financial statements with the ROC-Companies	Form No. AOC-4	Within 30days of AGM
5.	Statement of Account & Solvency- LLP	Form No. 8	30/10/2019
6.	All Companies whose payments to MSME for supply of Good or Services exceeds 45 days	MSME Form I	31-10-2019

Compliance Calendar for ESI and PF & PT Payments

1.	PF Payment for September, 2019	ECR	15-10-2019
2.	ESIC Payment for September, 2019	ESI Challan	15-10-2019
3.	Professional Tax Payment for September, 2019	PT	10-10-2019

Compliance Calendar for Income Tax Act

1.	For deposit of Tax deducted/collected for the month of September, 2019.		07-10-2019
2.	Quarterly TCS certificate (w.r.t tax collected by any person) for the quarter ending September 30, 2019.		30-10-2019
3.	Due date for filing Annual Return (AR) for the assessment year 2019-20 for the following assessee: <ul style="list-style-type: none"> • Corporate-Assessee or • Non-corporate Assessee (whose books of account are required to be audited) or • Working Partner of a firm (whose accounts are required to be audited)or 		31-10-2019

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