

COMPLIANCE CALENDAR - OCTOBER 2022

GST | IT | FEMA | PF/ESI | ROC | PT/CT

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of September-22
	IT	TDS/TCS payment for the month of September-22
10	GST	GSTR-7 (GST TDS) for the month of September-22.
	GST	GSTR-8 (GST TCS) for the month of September-22.
11	GST	GSTR-1 for the month of September-22 (Not opted for QRMP scheme or Annual Turnover > 5 crores).
13	GST	GSTR-1 for Q2 (July-22 to September-22) (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of September-22.
14	ROC	Form ADT 1 for appointment of Auditor (Normally Form ADT-1 is filed before expiry of 15 days from the conclusion of AGM) *Refer note
15	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA, IB & M in
	IT	E-TCS Return for the quarter ending September 30,2022
	PF	PF payment for the month of September-22.
	PF	PF - ECR Filing for the month of September-22.
	ESI	ESIC payment for the month of September-22.
18	GST	CMP-08 for Q2 (July 22 - September 22) (Challan cum statement to be furnished by
20	GST	GSTR-3B for the month of September-22. (Annual Turnover > 5 Crores).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of September-22.
	GST	GSTR-5A (OIDAR Services) for the month of September-22.
22/24	GST	GSTR-3B for Q2 (July 22 - September 22) (QRMP Scheme)
25	GST	ITC - 04 for Q2 (July 22 - September 22) in respect of goods sent to/ received from a job-worker.
29	ROC	Form AOC - 4 (Filing of Annual accounts) for companies (Normally Form AOC-4 is filed within 30 days of conclusion of AGM) *Refer note
30	IT	Due date for furnishing challan-cum-statement in respect of tax dedcuted under section 194IA, IB & M in the month of September 2022
	IT	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2022
	IT	Form 29B (MAT) for FY 21-22 for Assesseees required to file ITR on 30th November 2022
	ROC	Form MSME 1 for the period Apr-22 to Sep-22 for companies having outstanding balances to MSME's exceeding 45 days.

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30	ROC	Form DIR 12 for appointing/regularisation of appointment of director (relating to any appointment made in the AGM conducted on 30th Sep, 22) (Normally DIR -12 is filed within 30 days of conclusion of AGM) *Refer note
	ROC	Form MGT -14 in respect of special resolutions passed in the AGM (Normally MGT-14 is filed within 30 days of conclusion of AGM) *Refer note
	ROC	LLP Form 8 (Statement of Accounts and Solvency of a LLP)
31	IT	Form 3CEAB for the FY 2021-22 : Intimation by designated constituent entity, resident in India (Country by Country reporting as per Action plan 13 of BEPS)
	IT	E-TDS Return for the quarter ending September 30,2022
	IT	Due date to submit ITR for the FY 2021-22; Applicable to (a) corporate - assessee or (b) non corporate - assessee (whose books of account are required to be audited) or (c) partner of firm whose accounts are required to be audited.
	IT	Tax audit due date for the FY 2021-22 for assessees who are required to submit report in Form 3CEB as per Section 92E (Transfer pricing)
	IT	Form 3CEB in respect of international transaction and specified domestic transaction.
	IT	Form 67 for claiming credit of tax paid in foreign country (applicable for assessee's who are required to submit their ITR on 31st October,2022)

***Note: Assuming the Date of Annual General Meeting to be 30th September, 2022**