

COMPLIANCE CALENDAR - SEPTEMBER 2023

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

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of Aug-23 (7 Working days from beginning of the month)
	IT	TDS/TCS payment for the month of Aug-23
10	GST	GSTR-7 (GST TDS) for the month of Aug-23
	GST	GSTR-8 (GST TCS) for the month of Aug-23
11	GST	GSTR-1 for the month of Aug-23 (Other than QRMP).
13	GST	GSTR-1 IFF (Invoice furnishing facility) for Aug-23 (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of Aug-23
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA, IB & M, S in the month of July-23
15	IT	Second Instalment of Advance tax for the FY 2023-24 / AY 2024-25
	PF	PF payment for the month of Aug-23
	PF	PF - ECR Filing for the month of Aug-23
	ESI	ESIC payment for the month of Aug-23
20	GST	GSTR-3B for the month of Aug-23 (Other than QRMP scheme).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of Aug-23
	GST	GSTR-5A (OIDAR Services) for the month of Aug-23
25	GST	PMT-06 Challan for depositing tax (for taxpayers opting for quarterly GSTR 3B).
27	ROC	Form AOC - 4 (Filing of Annual accounts) for One person Companies
30	IT	Due date for furnishing challan-cum-statement in respect of tax deducted under section 194 IA, IB, M, S in the month of Aug 2023
	IT	Country-By-Country Report in Form No. 3CEAD for the previous year 2022-23 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group
	IT	Form 9A for Trusts - Application to apply income of current year in the next year or future (if the assessee is required to submit return of income on November 30, 2023)
	IT	Form 10 for Trusts - Application to accumulate income for future application (if the assessee is required to submit return of income on November 30, 2023)
	IT	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)
	RBI	Filing of revised form Foreign Liabilities and Assets Annual Return for the FY 22-23
	ROC	Annual General Meeting for Companies
	ROC	DIR 3 KYC for directors of company's and LLP's
PT/CT	Due date for depositing Profession tax and Company tax for the first half year of FY 2023-24	