

## COMPLIANCE CALENDAR - OCTOBER 2023

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

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of Sep-23 (7 Working days from beginning of the month)
	IT	TDS/TCS payment for the month of Sep-23
10	GST	GSTR-7 (GST TDS) for the month of Sep-23
	GST	GSTR-8 (GST TCS) for the month of Sep-23
11	GST	GSTR-1 for the month of Sep-23 (Other than QRMP)
13	GST	GSTR-1 IFF (Invoice furnishing facility) for Sep-23 (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of Sep-23
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA, IB & M, S in the month of Aug-23
14	ROC	Due date for filing of Appointment of Auditor in Form ADT-1 for AGM held on September 30, 2023 or within 15 days from the date of AGM for others.
15	PF	PF payment for the month of Sep-23
	PF	PF - ECR Filing for the month of Sep-23
	ESI	ESIC payment for the month of Sep-23
	IT	Quarterly statement of TCS deposited for the quarter ending September 30, 2023
	IT	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2023
20	GST	GSTR-3B for the month of Sep-23 (Other than QRMP scheme).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of Sep-23
	GST	GSTR-5A (OIDAR Services) for the month of Sep-23
25	GST	PMT-06 Challan for depositing tax (for taxpayers opting for quarterly GSTR 3B)
29	ROC	Due date for filing of Annual Accounts (Standalone) in Form AOC-4/ AOC-4 XBRL for AGM held on September 30, 2023 or within 30 days from the date of AGM for others.
	ROC	Due date for filing of Annual Accounts (Consolidated) in Form AOC-4 CFS for AGM held on September 30, 2023 or within 30 days from the date of AGM for others.
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 Sep 2023
	ROC	The due date for filing of Statement of Account & Solvency and Charge of LLP in Form 8 for the financial year 2022-23

## COMPLIANCE CALENDAR - OCTOBER 2023

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

<b>31</b>	IT	Intimation by a designated constituent entity, resident in India, of an international group in Form 3CEAB for the accounting year 2022-23
	IT	Intimation by a constituent entity, resident in India, of an international group in Form 3CEAC, the parent entity of which is not resident in India for the accounting year 2022-23
	IT	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
	IT	Quarterly statement of TDS deposited for the quarter ending September, 2023
	IT	Due date for filing of return of income for the assessment year 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
	IT	Audit report under section 44AB for the assessment year 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.
	IT	Report under section 115JB for computing the book profits of the company in Form 29B, for the assessee having any international or specified domestic transaction, for the assessment year 2023-24.
	IT	Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.
	ROC	The due date for filing of Form MSME - I for the first half year of financial year 2023-24