

A. Direct Tax/ PF/ ESI Compliance due dates during the month of October 2022

Due Date	Form	Period	Comments
07.10.2022	Challan No. 285	September 2022	Payment of equalization levy
07.10.2022	Challan No. 281	September 2022	Due date for deposit of tax deducted /collected
07.10.2022	Challan No. 281	July to September 2022	Due date for deposit of tax deducted /collected when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
07.10.2022	Form 3CA/3CB/3CD	Assessment Year 2022-23	Due date for filing of audit report under section 44AB for the assessment year 2022-23 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2022)
15.10.2022	TDS certificate	August 2022	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M.
15.10.2022	Form 27EQ	July to September 2022	Quarterly statement of TCS deposited for the quarter ending September 30, 2022
15.10.2022	ESI Challan	September 2022	ESI payment.
15.10.2022	E-Challan & Return	September 2022	E-payment of Provident fund
20.10.2022	Form 5A	September 2022	Monthly profession tax of employees
30.10.2022	TCS certificate	July to September 2022	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2022
30.10.2022	challan-cum-statement	September 2022	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194-IC.
31.10.2022	Form no. 3CEAB	Accounting Year 2021-22	Intimation by a designated constituent entity, resident in India, of an international group.
31.10.2022	Form 26Q, 24Q, 27Q	July to September 2022	Quarterly statement of TDS deposited for the quarter ending September, 2022
31.10.2022	Income Tax Return Form	Assessment Year 2022-23	Due date for filing of return of income for the assessment year 2022-23 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 applies
31.10.2022	Form 3CA/3CB/3CD	Assessment Year 2022-23	Audit report under section 44AB for the assessment year 2022-23 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E
31.10.2022	Form 3CEB	Assessment Year 2022-23	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31.10.2022	Form no. 10	Assessment Year 2022-23	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on October 31, 2022).
31.10.2022	Form 9A	Assessment Year 2022-23	Statement in Form 9A to be furnished for application of income previous year immediately following the previous year in which the income was derived.
31.10.2022	Form no. 67	Assessment Year 2022-23	Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2021-22 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is October 31, 2022).

B. Compliance due dates in Indirect Tax for the month of October 2022

Due date	Form	Particulars
October 1	E invoice Applicability	For tax payer having aggregate turnover exceeding Rs. 10 cr.
October 10	GSTR 7 (SEP 2022)	Persons who deduct the tax at the time of making the payment to suppliers
October 10	GSTR 8 (SEP 2022)	E-commerce operators
October 11	GSTR 1 (SEP 2022)	Normal Taxpayers
October 13	GSTR 1 (JUL - SEP 2022)	QRMP Tax payers
October 13	GSTR 6 (SEP 2022)	Input Service Distributor (ISD)
October 18	CMP-08 (JUL- SEP 2022)	Composition Dealers
October 20	GSTR-3B (SEP 2022)	Normal Taxpayers

October 20	GSTR 5 & 5A (SEP 2022)	NRTP
October 22, 24	GSTR-3B (JUL- SEP 2022)	QRMP Taxpayers
October 25	ITC-04	Taxpayers whose aggregate annual turnover is more than Rs.5 cr.
October 28	GSTR 11 (SEP 2022)	Every registered person who has been issued a Unique Identity Number to get tax credits or refunds under GST
18 months after the end of quarter for which refund is to be claimed.	RFD-10	Refund application made by any specialized agency of UN or any multilateral financial institution and organisation, consulate or embassy of foreign countries etc.