

Compliance Calendar - August 2023

A. Direct Tax/ PF/ ESI Compliance due dates for the month of August 2023

Due Date	Form	Period	Comments
07.08.2023	Challan No. 281	July 2023	Due date for deposit of tax deducted /collected
07.08.2023	Challan No. 285	July 2023	Due date for payment of equalization levy other than e-commerce supply or services.
14.08.2023	TDS certificate	June 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of June, 2023.
15.08.2023	ESI Challan	July 2023	Due date for payment of ESI
15.08.2023	E-Challan & Return	July 2023	Due date for payment of Provident fund
20.08.2023	PT Challan & Return	July 2023	Due date for payment of PT
30.08.2023	Challan-cum-statement	July, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of July, 2023
31.08.2023	Form 9A	FY 2022-23	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2023)
31.08.2023	Form 10	FY 2022-23	Statement to be furnished to the Assessing Officer/Prescribed Authority under section 10 (23C) third proviso Explanation 3 clause (a) or section 11(2)(a). (If the assessee is required to submit return of income on October 31, 2023)

Note 1: Due to extension of due date of TDS statement vide Circular no. 9/2023, dated 28-06-2023, the revised due date for furnishing TDS certificate shall be October 15, 2023 (in respect of tax deducted for payments other than salary, for the quarter ending June 30, 2023).

Note 2: CBDT vide circular No.6/2023 dated 24/05/2023 had clarified that the statement of accumulation in Form 10 and Form 9A is required to be furnished at least two months prior to the due date of furnishing return of income so that it may be taken into account while auditing the books of account. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return as provided in section 139 (1) of the Act.

B. MCA related compliances for August 2023**I. Companies:**

Sl. No.	Applicability	Purpose	Period	Comments
1	30 th September 2023	DIN KYC	Open from 1 st April to 30 th Sept. 2023	For DIN holders as on 31 st March, 2023. DIR-3 KYC form to be filled and Director user ID to be created in MCA V3 portal and DSC to be associated with the portal.
2		MGT-14	Within 30 days of Resolution	To be filed if there is any resolution that requires filing with ROC - namely Special resolution for issue of shares through Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
3		CHG-1	Within 30 days of creation or Modification of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company
4		CHG-4	Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
5	Q1/Q2 2023-24	BOD meeting	2023-24	BOD meeting to be held within 120 days of previous BOD meeting.
6	60 days	Share transfer to be executed	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.
7	30 th September 2023	AGM & BOD meeting prior to AGM	BOD meeting three weeks before AGM. AGM by 30 th September, 2023	BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM is 30 th September, 2023

II. Limited Liability Partnership (LLP)

Sl. No.	Due Date	Purpose	Period	Comments
1	30 th September 2023	DIN KYC	Can be done till 30 th Sept. 2023	Director user ID to be created in case DSC is required for DIN form.
2	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement
3	Within 30 days from the event	LLP Form 8	Statement of Account & Solvency	Mandatory to file within 30 days of registration of charges
4	Within 30 days signing of Financial statements	LLP Form 8	Statement of Account & Solvency	Filing Annual form, Statement of Account by 30 th October, 2023

C. GST related compliances for August 2023

DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
10-08-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
10-08-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
11-08-2023	Tax payers having an aggregate turnover of Not more than Rs. 5 crores	GSTR-1	Monthly
11-08-2023	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
13-08-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
13-08-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
13-08-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
20-08-2023	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
20-08-2023	OIDAR service provider	GSTR-5A	Monthly
20-08-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
22-08-2023	Tax payers having an aggregate turnover Rs. 5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
28-08-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
31-08-2023	Non filers of GSTR 9 for any FY: 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 with a late fee of Rs.20,000	GSTR 9	Annually