

Compliance Calendar – September 2023

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

Due Date	Form	Period	Comments
07.09.2023	Challan No. 281	August 2023	Due date for deposit of tax deducted /collected
07.09.2023	Challan No. 285	August 2023	Due date for payment of equalization levy other than e-commerce supply or services.
14.09.2023	TDS certificate	July 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of July, 2023.
15.09.2023	Challan No. 280	Financial Year 2023-2024	Second instalment of advance tax for the assessment year 2024-2025.
15.09.2023	ESI Challan	August 2023	Due date for payment of ESI
15.09.2023	E-Challan & Return	August 2023	Due date for payment of Provident fund
20.09.2023	PT Challan & Return	August 2023	Due date for payment of PT
30.09.2023	Form 27EQ	April to June 2023	Quarterly statement of TCS deposited for the quarter ending June 30, 2023
30.09.2023	Form 26Q/27Q	April to June 2023	Quarterly statement of TDS deposited for the quarter ending June 30, 2023
30.09.2023	Form 3CA_CD Form 3CB_CD	Financial Year 2022-2023	Due date for filing of audit report under section 44AB for the Assessment Year 2023-2024 in the case of a corporate assessee or non-corporate assessee, who is required to submit the return of income on October 31, 2023.
30.09.2023	Form 10B	Financial Year 2022-2023	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions if due date of submission of return of income is October 31, 2023.
30.09.2023	Form 10BB	Financial Year 2022-2023	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is

			required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 10CCB	Financial Year 2022-2023	Audit report under sections 80-I(7)/ 80-IA(7)/ 80-IB/80-IC/80-IAC/80-IE, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 10DA	Financial Year 2022-2023	Report under section 80JJAA, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 10-IJ	Financial Year 2022-2023	Certificate to be issued by accountant under clause (23FF) of section 10 of the Income-tax Act, 1961, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 29B	Financial Year 2022-2023	Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 29C	Financial Year 2022-2023	Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 3AE	Financial Year 2022-2023	Audit Report under section 35D(4)/35E(6) of the Income- tax Act, 1961, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 3CE	Financial Year 2022-2023	Audit report under sub-section (2) of section 44DA of the Income-tax Act, 1961, if due date of submission of return of income is October 31, 2023
30.09.2023	Form 56F	Financial Year 2022-2023	Report under section 10A or 10AA of the Income-tax Act, 1961
30.09.2023	Form 9A	Financial Year 2022-2023	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 November 30, 2023
30.09.2023	Form 10	Financial Year 2022-2023	Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act,

			1961, if the assessee is required to submit return of income on November 30, 2023
30.09.2023	Form 10A	Financial Year 2022-2023	Application for provisional registration or approval (Form No. 10A may be filed on or before September 30 2023, if the last date to file the form falls on or before November 25 2022)
30.09.2023	Form 10AB	Financial Year 2022-2023	Application for registration or approval (Form No. 10AB may be filed on or before September 30 2023, if the last date to file the form falls on or before September 30 2022)
30.09.2023	Challan-cum-statement	August, 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 August, 2023.

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

Sl. No.	Name of E-Form/Return	Purpose	Due Date/ Period	Comments
1	Signing off of Financial statement, Audit Report and Board Report for the year ended 31 st March, 2023	AGM & BOD meeting prior to AGM	8 th September, 2023 - BOD meeting three weeks before AGM, if AGM is held 30 th September, 2023	BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM is 30 th September, 2023
2	Form AOC-4/ Form AOC-4 CFS (in the case of Consolidated Financial statements)/ Form AOC-4 XBRL (If applicable)	Filing of financial statements	29th October, 2023 if AGM is 30th September, 2023 In case of OPC, 27 September 2023	30 days from the conclusion of the AGM (In case of OPC within 180 days from the close of the financial year) <u>Note:</u> BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM is 30 th September, 2023
3	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return	29th November, 2023 if AGM is 30th September, 2023 In case of OPC, 27 September 2023	60 days from the conclusion of the AGM (In case of OPC within 180 days from the close of the financial year)
4	ADT-1	Appointment of Auditor	15th October, 2023 if AGM is 30th September, 2023	If applicable, then within 15 days from the conclusion of the AGM (In case of OPC with 15

				days from the date of a board meeting)
5	CRA-2	Notice of Appointment of Cost Auditor	27 th September 2023	To be filed with ROC within 30 days of Board meeting, or within 180 days of commencement of FY (27 th September), whichever is earlier.
6	CRA-4	Filing of Cost Audit Report	30 days from the receipt of Cost Audit Report	To be filed with ROC within 30 days of receipt of copy of the cost audit report in XBRL Format.
7	MSME	Half-yearly return with ROC in respect of outstanding payments to Micro or Small Enterprise.	30 th October 2023 (For October- March) Period 31 st October 2023 (For April-September) Period	Within a month for each half of the year, if payable to MSME suppliers is exceeding 45 days.
8	DIR-3 KYC/KYC WEB	Any Person Having DIN as on 31 st March is Required To File DIR-3 KYC/WEB KYC	30 th September 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. <u>Note:</u> Due date for filing is within 6 months from the Closure of Financial Year
9	MGT-14	Filing of resolutions with MCA regarding Board Reports and Annual Accounts	Within 30 days from the date of Board Meeting	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.,
10	CHG-1	For particulars of Creation or Modification of charge	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
11	CHG-4	For Satisfaction of charge	Within 30 days of repayment or satisfaction of	To be filed by all Companies within 30

			security for loan from Bank or financial institution	days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company.
12	BOD meeting	Q3/Q4 2023-24	2023-24	BOD meeting to be held within 120 days of previous BOD meeting
13	SH - 4	In case of Share Transfer	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.

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	30 th September 2023	Audit of Financial Statement	ITR due date is 30 th September, 2023	Sign-off of the financial statement, where applicable has to be signed by 30 th September, 2023
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 September 2023

Sl. No.	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-09-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-09-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-09-2023	Tax payers having an aggregate turnover of more than Rs. 1.5 crores	GSTR-1	Monthly
4	11-09-2023	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
5	13-09-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
6	13-09-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
7	13-09-2023	Input Service Distributors (ISD)	GSTR-6	Monthly

8	20-09-2023	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
9	20-09-2023	OIDAR service provider	GSTR-5A	Monthly
10	20-09-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
11	22-09-2023	Tax payers having an aggregate turnover Rs.5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
12	28-09-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly