

Compliance Calendar – October 2023

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

Due Date	Form	Period	Comments
07.10.2023	Challan No. 281	September 2023	Due date for deposit of tax deducted /collected
07.10.2023	Challan No. 281	July to September 2023	Due date for deposit of TDS for 2nd quarter when Assessing Officer has permitted quarterly deposit of TDS.
07.10.2023	Challan No. 285	September 2023	Due date for payment of equalization levy other than e-commerce supply or services.
07.10.2023	Challan No. 285	July to September 2023	Due date for payment of equalisation levy on e-commerce supply or services for the quarter ending September 30, 2023.
15.10.2023	Form 16A	April to June 2023	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2023.
15.10.2023	Form 27D	April to June 2023	Quarterly TCS certificate in respect of tax collected for the quarter ending June 30, 2023.
15.10.2023	TDS certificate	August 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of August, 2023.
15.10.2023	Form 27EQ	July to September 2023	Quarterly statement of TCS deposited for the quarter ending September 30, 2023.
15.10.2023	ESI Challan	September 2023	Due date for payment of ESI
15.10.2023	E-Challan & Return	September 2023	Due date for payment of Provident fund
20.10.2023	PT Challan & Return	September 2023	Due date for payment of PT
30.10.2023	Challan-cum-statement	September, 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 September, 2023.
30.10.2023	Form 27D	July to September 2023	Quarterly TCS certificate in respect of tax collected for the quarter ending September 30, 2023.

31.10.2023	Form 3CEAB	Financial Year 2022-2023	Intimation by a designated constituent entity, resident in India, of an international group in Form No. 3CEAB for the accounting year 2022-2023.
31.10.2023	Form 24Q/26Q/27Q	July to September 2023	Quarterly statement of TDS deposited for the quarter ending September 30, 2023
31.10.2023	Statutory Forms	Financial Year 2022-2023	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
31.10.2023	Form 56F	Financial Year 2022-2023	Report under section 10A or 10AA of the Income-tax Act, 1961.
31.10.2023	ITR except ITR-1, ITR-2, ITR-4	Financial Year 2022-2023	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 applies to such spouse. Please Note :- ITR 7 due date has been extended from 31st Oct 2023 to 30th Nov 2023. (Reference: Circular No. 16/2023 dated 18 th Sept 2023).
31.10.2023	Challan 280	Financial Year 2022-2023	Payment of Self-Assessment Tax, if due date of submission of return of income is October 31, 2023.
31.10.2023	Form 3CA_CD Form 3CB_CD	Financial Year 2022-2023	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.
31.10.2023	Form 3CEB	Financial Year 2022-2023	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31.10.2023	Form 10B	Financial Year 2022-2023	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and section 12A(1)(b)(ii), in the case of a fund or trust or institution or any university or other educational institution or other medical institution, if due date or extended due date of submission of return of income is November 30, 2023.
31.10.2023	Form 10BB	Financial Year 2022-2023	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and section 12A(1)(b)(ii), in the case of a fund or trust or institution or educational institution or 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 or extended due date of submission of return of income is November 30, 2023.
31.10.2023	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 November 30, 2023.
31.10.2023	Form 10DA	Financial Year 2022-2023	Report under section 80JJAA, if due date of submission of return of income is November 30, 2023.
31.10.2023	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 November 30, 2023.
31.10.2023	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 November 30, 2023.
31.10.2023	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 November 30, 2023
31.10.2023	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 November 30, 2023.
31.10.2023	Form 10-IB		Application for exercise of option under section 115BA(4) of the Income-tax Act,1961.
31.10.2023	Form 10-ID		Application for exercise of option under section 115BAB(7) of the Income-tax Act, 1961.
31.10.2023	Form 10-IC		Application for exercise of option under section 115BAA (5) of the Income - tax Act, 1961.
31.10.2023	Form 10-IF		Application for exercise of option under section 115BAD (5) of the Income - tax Act, 1961, if due date of submission of return of income is October 31, 2023.
31.10.2023	Form 10-EE	Financial Year 2022-2023	Taxation of income from retirement benefit account maintained in a notified country, if due date of submission of return of income is October 31, 2023.

31.10.2023	Form 10BA	Financial Year 2022-23	Declaration to be filed by the assessee claiming deduction under section 80GG, if due date of submission of return of income is October 31, 2023.
31.10.2023	Form 10E	Financial Year 2022-23	Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89, if due date of submission of return of income is October 31, 2023.
31.10.2023	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 November 30, 2023
31.10.2023	Form no. 67	Financial Year 2022-2023	Due date for claiming foreign tax credit, to upload statement of foreign income offered for tax for the previous year 2022-23 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, 2023.

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

Sl. No.	Name of E-Form/Return	Purpose	Due Date/Period	Comments
1	ADT-1	Appointment of Auditor	14th 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) Additional fees is 2 times for every 15 days of delay
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 Additional fees is Rs. 100 from the due date till the date of filing.
3	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return	28th November, 2023 if AGM is 30th September, 2023	60 days from the conclusion of the AGM (In case of OPC within 180 days from the close of the financial year)

			In case of OPC, 27 September 2023	Additional fees is Rs. 100 from the due date till the date of filing.
4	MSME	Half-yearly return with ROC in respect of outstanding payments to Micro or Small Enterprise.	30th October 2023 (For October-March) Period 31st October 2023 (For April September) Period	Within a month for each half of the year, if payable to MSME suppliers is exceeding 45 days. No Government fees for filing this form.
5	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.,
6	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
7	CHG-4	For Satisfaction of charge	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
8	BOD meeting	Q3/Q4 2023-24	2023-24	BOD meeting to be held within 120 days of previous BOD meeting
9	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.
10	NDH-3	In case of Nidhi Companies	Half-yearly return. To be filed by 30 th October for the period 1 st April 2023 to 30 th September, 2023	

II. Limited Liability Partnership (LLP)

Sl. No.	Due Date	Purpose	Period	Comments
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 October 2023

Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-10-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-10-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-10-2023	Tax payers having an aggregate turnover of more than Rs. 1.5 crores	GSTR-1	Monthly
4	11-10-2023	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
5	13-10-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
6	13-10-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
7	13-10-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
8	20-10-2023	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
9	20-10-2023	OIDAR service provider	GSTR-5A	Monthly
10	20-10-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
11	22-10-2023	Tax payers having an aggregate turnover Rs.5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
12	28-11-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
13	25-10-2023	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
14	31-12-2023	Annual Return in Form GSTR-9 for More than 2 crores turnover	GSTR-9	Yearly
15	31-12-2023	Reconciliation statement in Form GSTR-9C for More than 5 crores turnover	GSTR-9C	Yearly
16	18-10-2023	Composition Dealer payment Deposit	GST CMP-08	Quarterly