

Due Date Compliance Calendar for SEP 2022

A. Due dates for Compliances under GST

➤ GSTR-3B – Monthly GST Return

Turnover in the previous financial year	Return for the Month	Extended Due Date
For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	AUG -2022	20-SEP

From February 2022 onwards, if the GSTR-3B return for a particular month not filed by the taxpayer, then it will not be allowed to file the GSTR-1 of subsequent month.

GSTR-1

Turnover	Return for Month / Quarter	Extended Due Date
ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	AUG -2022	11-SEP
GSTR-1 / IFF - Optional for Taxpayers who have opted for QRMP	AUG -2022	13-SEP

- 25-09-2022- (AUG 2022) - GST Challan Payment if no sufficient ITC for AUG (for all Quarterly Filers)
- 20-09-2022- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for AUG month

➤ FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

- 20-09-2022- Due date for filing GSTR-5A (to be filed by the OIDAR) for AUG month
- 13-09-2022- Due date for filing GSTR-6 (to be filed by Input Service Distributor for AUG month.
- 10-09-2022- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST under GST for AUG month
- 10-09-2022- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for AUG month.

- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

B. Due dates for Compliance under Income tax

- 07-09-2022 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of AUG.
- 15-09-2022- Second installment of advance tax for FY 2022-23 (AY 2023-24)
- 30-09-2022- Due date for filling of audit report under Section 44AB in the case of a corporate assessee or non-corporate assessee (who required to submit his/its return of Income on October 31, 2022)

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

- 30-09-2022- Due date for filling of Form 29B for Companies liable for MAT under 115JB of Income tax Act
- 14-09-2022- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o JULY
- 14-09-2022- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o JULY
- 14-09-2022- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in m/o JULY
- 30-09-2022- Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of AUG

C. Due dates Compliances under Companies Act

- 30-09-2022- Holding of Annual General Meeting for FY 2021-22
- 30-09-2022- KYC of Directors / Partners - Form DIR-3 KYC/ web for FY 2021-22

D. Due dates Compliances under ESI, PF Acts

- 15-09-2022- ESIC Payment for m/o AUG 2022
- 15-09-2022-PF Payment for m/o AUG 2022

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