



Compliance Calendar for the month of September 2022

GOODS AND SERVICES TAX (GST)

Event Date	Applicable Form	Obligation
10/09/2022	GSTR-7	Monthly Return by Tax Deductors for August.
10/09/2022	GSTR-8	Monthly Return by e-commerce operators for August.
11/09/2022	GSTR-1	Monthly Return of Outward Supplies for August.
13/09/2022	IFF	Optional upload of B2B invoices, Dr/Cr noted under QRMP scheme for August.
13/09/2022	GSTR-6	Monthly Return of Input Service Distributor for August.
20/09/2022	GSTR-3B	Summary Return cum Payment of Tax by Monthly filers for August. (other than QRMP).
20/09/2022	GSTR-5 & 5A	Monthly Return by Non-resident taxable person for August.
25/09/2022	PMT-06	Deposit of GST under QRMP scheme for August.
28/09/2022	GSTR-11	Return by persons with Unique Identification Number (UIN) like embassies etc to get refund under GST for goods and services purchased by them in August.

FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

Event Date	Applicable Form	Obligation
07/09/2022	ECB-2	Monthly Return of External Commercial Borrowings for August.
30/09/2022	FLA	Submission of FLA return based on audited accounts

PROVIDENT FUND

Event Date	Applicable Form	Obligation
15/09/2022	Electronic Challan cum Return (ECR)	E-Payment of PF for August.

Income Tax

Event Date	Applicable Form	Obligation
07/09/2022	Challan No. ITNS-281	Payment of TDS/TCS of August. In case of government offices where TDS/TCS is paid by book entry, same shall be paid on the same day on which tax is deducted or collected.
14/09/2022	Form 16B	Issue of TDS Certificate u/s 194-IA for TDS deducted on Purchase of Property in July.
14/09/2022	Form 16D	Issue of TDS Certificate for Tax deducted u/s 194M on certain payments by individuals/ HUF in July.
14/09/2022	Form 16 E	Issue of TDS certificate for tax deducted u/s 194S on virtual Digital assets in July
15/09/2022	Challan No. 280	Deposit of Second Instalment of Advance Tax (45%) by all as-
15/09/2022	Form 24G	Details of Deposit of TDS/TCS by book entry by an office of the Government for August.
15/09/2022	Form No. 3BB	Due date for furnishing statement stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of August, 2022
30/09/2022	Form 26QB	Deposit of TDS u/s 194-IA on payment made for purchase of property in August.
30/09/2022	Form 26QD	Deposit of TDS on certain payments made by individual/HUF u/s 194M for August.
30/09/2022	Form 26QE	Deposit of TDS on Virtual Digital Assets u/s 194S in August.
30/09/2022	Form 3CD, 3CA/3CB	Obtaining Tax Audit Report, MAT Audit Report etc.
30/09/2022	Form 10AB	Application for conversion of provisional registration to regular or renewal of registration /approval after 5 years of registration / approval of Trust, institution, etc. (due on or before 29 September, 2022).

EMPLOYEE STATE INSURANCE

Event Date	Applicable Form	Obligation
15/09/2022	ESI Challan	ESI payment for August.

Companies Act

Event Date	Applicable Form	Obligation
30/09/2022	FC-3	Annual accounts along with the list of all principal places of business in India established by a foreign company (Branch / Liaison /Project Office)
30/09/2022	DIR-3 KYC	KYC of All Directors (individuals) who hold DIN on 31st March, 2022 .
30/09/2022		Transfer of unspent CSR amount to the CSR fund by All Companies whose CSR Expenditure is unspent as on 31st March and such amount is not marked for any ongoing project.
30/09/2022		Board Meeting of All Companies
30/09/2022		Annual General Meeting of All Companies.
30/09/2022	MR-3	Secretarial Audit Report applicable in case of : (i) Listed Companies (ii) Every public company having a paid-up share capital of 50 crore rupees or more; or (iii) Every public company having a turnover of 250 crore rupees or more; or Every company having outstanding loans or borrowings from banks or

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