

Due Date Compliance Calendar for the Month of September 2022 (As updated on 05th September 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, 2022

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, 2022
GSTR-1 / IFF – Optional for Taxpayers who have opted for QRMP	AUG -2022	13-SEP, 2022

- 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
- 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 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.

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)
- 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) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore) 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, 194-N in the month of AUG

C. Due dates Compliances under ESI, PF Acts

- 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