



# **ANKIT DINESH AGARWAL & CO.**

## **CHARTERED ACCOUNTANTS**

### **Statutory Compliance Calendar-September,2020**

This article compiles due dates of compliance related to GST, Income Tax, ESI, PF Acts, Companies Act which includes compliance related to Due Dates of filing of GST Return, TDS/TCS Return, ROC filings, PF Return, payment of TDS / TCS, Payment of Advance Tax, Issue of TDS/ TCS Certificates, payment of PF / ESIC etc. which falls in month of **September, 2020** including Actual & Extended Due dates.

<b>S.No.</b>	<b>Nature of Compliance</b>	<b>Period</b>	<b>Extended Due Date</b>	<b>Actual Due Date</b>
1.	TDS/TCS Deposit	August – 2020-21	7 <sup>th</sup> Sept., 2020	7 <sup>th</sup> Sept., 2020
2.	GSTR 7 (TDS under GST)	August – 2020-21	10 <sup>th</sup> Sept., 2020	10 <sup>th</sup> Sept., 2020
3.	GSTR 8 (TCS under GST)	August – 2020-21	10 <sup>th</sup> Sept., 2020	10 <sup>th</sup> Sept., 2020
4.	GSTR 1 (T/o>1.5 Cr)	August – 2020-21	11 <sup>th</sup> Sept., 2020	11 <sup>th</sup> Sept., 2020
5.	GSTR-3B (T/o<5 Cr) <sup>1</sup> <b>(Category-A States)</b>	May – 2020-21	12 <sup>th</sup> Sept., 2020*	<b>22<sup>nd</sup> June, 2020</b>
6.	GSTR 6 (Input Service Distributors)	August – 2020-21	13 <sup>th</sup> Sept., 2020	13 <sup>th</sup> Sept., 2020
7.	TDS Certificate u/s 194-IA (TDS on Immovable property) (Form 16B) <sup>2</sup>	July – 2020-21	14 <sup>th</sup> Sept., 2020	14 <sup>th</sup> Sept., 2020
8.	TDS Certificate u/s 194-IB (TDS on certain Rent Payment) (Form 16C) <sup>2</sup>	July – 2020-21	14 <sup>th</sup> Sept., 2020	14 <sup>th</sup> Sept., 2020
9.	TDS Certificate u/s 194M <sup>2</sup>	July – 2020-21	14 <sup>th</sup> Sept., 2020	14 <sup>th</sup> Sept., 2020
10.	GSTR-3B (T/o<5 Cr) <sup>1</sup> <b>(Category-B States)</b>	May – 2020-21	15 <sup>th</sup> Sept., 2020*	<b>24<sup>th</sup> June, 2020</b>
11.	Advance Tax 2 <sup>nd</sup> Instalment	AY 2021-22 (FY 2020-21)	15 <sup>th</sup> Sept., 2020	15 <sup>th</sup> Sept., 2020
12.	Furnishing of Form 24G (Government Office)	August – 2020-21	15 <sup>th</sup> Sept., 2020	15 <sup>th</sup> Sept., 2020
13.	Provident Fund (PF) Contribution Deposit	August – 2020-21	15 <sup>th</sup> Sept., 2020	15 <sup>th</sup> Sept., 2020
14.	ESI Contribution Deposit	August – 2020-21	15 <sup>th</sup> Sept., 2020	15 <sup>th</sup> Sept., 2020
15.	GSTR-3B (T/o>5 Cr)	August – 2020-21	20 <sup>th</sup> Sept., 2020	20 <sup>th</sup> Sept., 2020
16.	GSTR 5 (Non-Resident Taxable Person)	August – 2020-21	20 <sup>th</sup> Sept., 2020	20 <sup>th</sup> Sept., 2020



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17.	GSTR 5A (OIDAR Service Providers)	August - 2020-21	20 <sup>th</sup> Sept., 2020	20 <sup>th</sup> Sept., 2020
18.	GSTR-3B (T/o<5 Cr) <sup>1</sup> ( <b>Category-A States</b> )	June - 2020-21	23 <sup>th</sup> Sept., 2020*	22 <sup>nd</sup> July, 2020
19.	GSTR-3B (T/o<5 Cr) <sup>1</sup> ( <b>Category-B States</b> )	June - 2020-21	25 <sup>th</sup> Sept., 2020*	24 <sup>th</sup> July, 2020
20.	Provident Fund(PF) Return	August - 2020-21	25 <sup>th</sup> Sept., 2020	25 <sup>th</sup> Sept., 2020
21.	GSTR-3B (T/o<5 Cr) <sup>1</sup> ( <b>Category-A States</b> )	July - 2020-21	27 <sup>th</sup> Sept., 2020*	22 <sup>nd</sup> Aug., 2020
22.	GSTR-3B (T/o<5 Cr) <sup>1</sup> ( <b>Category-B States</b> )	July - 2020-21	29 <sup>th</sup> Sept., 2020*	24 <sup>th</sup> Aug., 2020
23.	Revised Foreign Liabilities & Assets (FLA) Return	FY - 2019-20	30 <sup>th</sup> Sept., 2020	
24.	GSTR-9 (Annual Return) (T/o>2 Cr)#	FY - 2018-19	30 <sup>th</sup> Sept., 2020	31 <sup>st</sup> December, 2019
25.	GSTR-9C (Reconciliation Statement) (T/o>5 Cr)##	FY - 2018-19	30 <sup>th</sup> Sept., 2020	31 <sup>st</sup> December, 2019
26.	Furnishing of Form 26QB (Challan-cum-Statement u/s 194-IA)	August - 2020-21	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020
27.	Furnishing of Form 26QC (Challan-cum-Statement u/s 194-IB)	August - 2020-21	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020
28.	Furnishing of Form 26QD (Challan-cum-Statement u/s 194-M)	August - 2020-21	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020
29.	GSTR-3B (T/o<5 Cr) (One time Late Fees Waiver Scheme)	July - 2017 to January - 2020	30 <sup>th</sup> Sept., 2020**	30 <sup>th</sup> Sept., 2020**
30.	Income Tax Return for All Assessee <sup>2</sup>	AY 2019-20 (FY 2018-19)	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020
31.	Form DIR-3 KYC <sup>3</sup>	FY - 2019-20	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> April, 2020
32.	Form DPT-3 <sup>3</sup>	FY - 2019-20	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> June, 2020
33.	Form BEN-2 <sup>3</sup>	FY - 2019-20	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> April, 2020



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34.	Form MSME-1 <sup>3</sup>	October 2019 to March 2020	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> April, 2020
35.	Opting CFSS-2020 <sup>4</sup> (One time Settlement Scheme)	Earlier Years	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020
36.	Opting LLPSS-2020 (One time Settlement Scheme)	Earlier Years	30 <sup>th</sup> Sept., 2020	30 <sup>th</sup> Sept., 2020

\* No Late Fees & interest applicable, if filed till these dates. But reduced rate of interest @ 9% will be applicable from these dates (revised due dates) to 30<sup>th</sup> Sept., 2020. After 30<sup>th</sup> Sept., 2020 interest @18% will be applicable.

\*\* Last date to take the benefit of reduced late fees (i.e. Furnishes from 1st July, 2020 to 30th Sep,2020, Late Fee Maximum 500/- per return & Zero (0) for NIL Return).

# For Annual turnover is less than 2 Cr., it is optional.

# # For Annual turnover in excess of Rs. 2 Cr. but less than 5 Cr., it is optional. However, it is not applicable for Annual turnover below Rs. 2 Cr.

### **Category-A States**

Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

### **Category-B States**

Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

### **Note:**

1. Notification No. 52/2020 – Central Tax dated 24.06.2020 (GST)
2. Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 read with Notification No. 35 /2020, dated 24-06-2020 and Notification No. 56/2020, dated 29-07-2020
3. General Circular No. 11/2020 dated 24th March, 2020 issued by MCA
4. Circular No. 12/2020 dated 30th March, 2020 issued by MCA

*Disclaimer – Author has exercised utmost care while writing this article, but still this article may contain some error or mistake and no part of this article/writing should be construed or considered as any advice or consultancy whether professional or otherwise. The contents of this article are solely for information and knowledge.*



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If any queries/doubt feel free to contact us at [adacom26@gmail.com](mailto:adacom26@gmail.com)

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### **About the Author:**

Ankit is a Chartered Accountant based in Delhi and the founder of ADA & Co. He has over 7 years of work experience, specializing in the field of taxation (Direct & Indirect) practice. He also has knowledge in the full range of financial services including Business, Taxation, Audit and Account. Further, he has managed assignments in respect of GST Audits, Bank Audits, Stock Audits, PSUs Audits, AR & AP Reconciliation etc and represented clients in tax litigative matters before Indian tax authorities. The aim of this article is to enable the professionals in the industry and students & businessmen to be aware with current developments in the Direct and Indirect tax laws and Accounting Practices.