



ANKIT DINESH AGARWAL & CO.

CHARTERED ACCOUNTANTS

Statutory Compliance Calendar-October,2020

This article compiles important due dates of compliance related to GST, Income Tax, ESI, PF Acts, Companies Act & Other Acts which includes compliance related to Due Dates of filing of GST Return, TDS/TCS Return, ROC Annual & other 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 **October, 2020** including Actual & Extended Due dates.

S.No.	Nature of Compliance	Period	Due Date
1.	GSTR-3B (T/o<5 Cr) * (Category-A States)	August-2020	1 st Oct., 2020 ¹ (Actual-22 nd Sept., 2020)
2.	GSTR-3B (T/o<5 Cr) * (Category-B States)	August-2020	3 rd Oct., 2020 ¹ (Actual-24 th Sept., 2020)
3.	TDS/TCS Deposit	September-2020	7 th Oct., 2020
4.	TDS/TCS Deposit**	Q2 - 2020-21	7 th Oct., 2020
5.	GSTR 7 (TDS under GST)	September-2020	10 th Oct., 2020
6.	GSTR 8 (TCS under GST)	September-2020	10 th Oct., 2020
7.	GSTR 1 (T/o>1.5 Cr)	September-2020	11 th Oct., 2020
8.	GSTR 6 (Input Service Distributors)	September-2020	13 th Oct., 2020
9.	Provident Fund (PF) Contribution Deposit	September-2020	15 th Oct., 2020
10.	ESI Contribution Deposit	September-2020	15 th Oct., 2020
11.	GST CMP 08	Q2 - 2020-21	18 th Oct., 2020
12.	GSTR-3B (T/o>5 Cr)	September-2020	20 th Oct., 2020
13.	GSTR 5 (Non-Resident Taxable Person)	September-2020	20 th Oct., 2020
14.	GSTR 5A (OIDAR Service Providers)	September-2020	20 th Oct., 2020
15.	GSTR-3B (T/o<5 Cr) (Category-A States)	September-2020	22 nd Oct., 2020
16.	GSTR-3B (T/o<5 Cr) (Category-B States)	September-2020	24 th Oct., 2020
17.	Provident Fund (PF) Return	September-2020	25 th Oct., 2020
18.	Filing of Tax Audit Report u/s 44AB	AY - 2020-21 (FY - 2019-20)	31 st Oct., 2020 (Actual-30 th Sept., 2020)
19.	Filing of Audit Report u/s 44AB (Applicable to International & Specified Domestic transactions u/s 92E)	AY - 2020-21 (FY - 2019-20)	31 st Oct., 2020
20.	GSTR 1 (T/o<=1.5 Cr)	Q2 - 2020-21	31 st Oct., 2020



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21.	GSTR 4 (Composition Suppliers) ***	FY – 2017-18 & FY – 2018-19	31 st Oct., 2020 ²
22.	GSTR-9 (Annual Return) (T/o>2 Cr) #	FY – 2018-19	31 st Oct., 2020 ³ (Actual-31 st Dec., 2019)
23.	GSTR-9C (Reconciliation Statement) (T/o>5 Cr) ##	FY – 2018-19	31 st Oct., 2020 ³ (Actual-31 st Dec., 2019)

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.

* No Late Fees & interest applicable, if filed till these dates. After that interest @18% will be applicable.

** When AO has permitted quarterly deposit u/s 192, 194A, 194D or 194H.

*** GSTR-4 for 2017-18 & 2018-19 can be filed, if not yet filed, between 22.09.2020 to 31.10.2020 with full waiver of late fee in case of NIL return and late fee of Rs 500/- per return in other cases.

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.

Note:

1. Notification No. 54/2020 – Central Tax dated 24.06.2020 (GST).

2. Notification No. 67/2020 – Central Tax dated 21.09.2020 (GST).

3. Notification No. 69/2020 – Central Tax dated 30.09.2020 (GST).

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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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.

CA ANKIT AGARWAL