BUSINESS SUPPORT

Compliance Calendar - September 2019

A. Goods & Services Tax (GST) Laws *[covers due dates for selected compliances only]*

Particulars	Relevant Form	Due Date (Sept 2019)	Status
Furnishing statement by e-commerce companies for the month of August 2019	GSTR-8	10th	☐ Filed ☐ Not Applicable
Return of outward supplies of taxable goods and/or services for the Month of August 2019 (for taxpayers having turnover exceeding INR 15 millions)	GSTR-1	11th	☐ Filed ☐ Not Applicable
Return for Input Service Distributor for the month of August 2019	GSTR-6	13th	☐ Filed ☐ Not Applicable
Simple GSTR return for the month of August 2019	GSTR-3B	20th	☐ Filed ☐ Not Applicable
Return to be filed by Non-resident taxable person for the month of August 2019	GSTR-5		☐ Filed ☐ Not Applicable
Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	GSTR-5A		☐ Filed ☐ Not Applicable

B. The Income-tax Act, 1961 *[covers due date for selected compliances only]*

Particulars	Due Date (Sept 2019)	Status
Due date for deposit of Tax deducted/collected for the month of August, 2019	7th	☐ Deposited ☐ Not Applicable
Issue of TDS Certificate for tax withheld during the month of August 2019: 1. U/s 194-IA (TDS on immovable property) 2. U/s 194-IB (TDS on certain rent payment(s))	7th	☐ Issued ☐ Not Applicable
Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of August, 2019 has been paid without the production of a challan	15th	☐ Furnished ☐ Not Applicable
Deposit of Advance Tax for the AY 2020-21		☐ Deposited ☐ Not Applicable
Due date for furnishing of challan-cum-statement in respect of tax withheld, in the month of August, 2019: 1. U/s 194-IA (TDS on immovable property) 2. U/s 194-IB (TDS on certain rent payment(s))	30th	☐ Furnished ☐ Not Applicable
Filing of Audit report u/s 44AB for the AY 2019-20 in the case of a corporate-taxpayer or non-corporate taxpayers who are required to file the return of income on or before 30 September 2019. (*List given below)*		☐ Filed ☐ Not Applicable
Due date for filling income tax return for the F.Y 2018-19 for the following taxpayers: 1. Corporate taxpayers 2. Non Corporate taxpayers (whose books of accounts are required to be audited) 3. Working partner of a the firm/LLP whose accounts are required to be audited *Note: The taxpayers, who are required to fie Form 3CEB can file their return of income on or before 30 November 2019.*		☐ Filed ☐ Not Applicable

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