

# Statutory Compliance Calendar

## for the Month of September 2020

Event Date	Act	Applicable Form	Obligation
7/9/2020	Income Tax	ITNS-281	Payment of TDS/TCS deducted /collected in August.
10/9/2020	GST	GSTR-7	Monthly Return by Tax Deductors for August.
10/9/2020	GST	GSTR-8	Monthly Return by e-commerce operators for August.
11/9/2020	GST	GSTR-1	Monthly return of Outward Supplies for Aug (Turnover exceeding 1.5 Cr.in previous year).
12/9/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for May by taxpayer with turnover upto 5 cr.in 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 or Lakshadweep.Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
13/09/2020	GST	GSTR-6	Monthly Return of Input Service Distributor for August.
15/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for May by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
15/09/2020	Providend Fund	Electronic Challan cum Return (ECR)	E-payment of PF for August 2020.
15/09/2020	ESI	ESI Challan	ESI payment for August 2020.
15/09/2020	Income Tax	Challan No.280	Deposit of Second Instalment of Advance Tax (45%) by all assesses (other than 44AD & 44ADAD cases).
20/09/2020	GST	GSTR-5 & 5A	Monthly Return by Non-resident taxable person for August.
20/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for Aug by taxpayers having an aggregate turnover of more than Rs. 5 cr in previous financial year.
23/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for Jun by taxpayer with turnover upto 5 cr.in 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 or Lakshadweep.Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
25/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for June by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
27/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for Jul by taxpayer with turnover upto 5 cr.in 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 or Lakshadweep. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
29/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for July by taxpayer with turnover upto 5 cr.in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. Can file till 30 Sep with interest @ 9% pa after this date & maximum late fee of 500.
30/09/2020	GST	GSTR-3B	Summary Return cum Payment of Tax for Feb, Mar, Apr, May, Jun & Jul with interest & maximum late fee of 500. (Irrespective of Turnover)
30/09/2020	GST	GSTR-9	GST Annual Return for 18-19. Mandatory if Turnover > 2 cr.
30/09/2020	GST	GSTR-9C	GST Audit Report for 18-19. Mandatory if Turnover > 5 cr.
30/09/2020	Income Tax	Form 26QB	Deposit of TDS on payment made for purchase of property in August.
30/09/2020	Income Tax	-	Investment etc for Capital Gains exemption in FY 19-20.
30/09/2020	Income Tax	Form 26QD	Deposit of TDS u/s 194M for August.
30/09/2020	Income Tax	ITR- 1 to 7	Last date for filing Original & Revised ITR for AY 2019-20.
30/09/2020	GST	GST-REG 21	Filing of Application for Revocation of Cancellation of Registration where registration cancelled upto 12.06.2020.

**In case of any further clarification or assistance, please refer to the relevant Statutory Act/Rules or feel free to contact us.**

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**Thanks & Regards**  
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