

DUE DATE COMPLIANCE CALENDAR SEP 2020

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DUE DATES FOR COMPLIANCE UNDER GST

GST ANNUAL RETURN

- 30-09-2020- GSTR 9 – *The Most Comprehensive Annual Return / Statement for FY 18-19 by ALL registered persons having an aggregate turnover of more than Rs. 2 Crores or opted to file Annual Return*
- 30-09-2020- GSTR-9C – *Annual Return for FY 18-19 by registered person whose Annual Turnover for FY 18-19 is above Rs. 2 Cores (Annual Return + Audited Annual Accounts + Reconciliation Statement in GSTR-9C). For Annual turnover in excess of Rs. 2 crore but less than 5 crore, it is optional. However, it is mandatory for Annual turnover above Rs. 5 crores*
- 30-09-2020- GSTR 9A – *Annual Return / Statement for FY 18-19 by Composition scheme dealers.*

GSTR-3B - MONTHLY GST RETURN

Turnover in the previous financial year	Return for the Month	Due Date
Upto Rs. 5 Crores - Category -I	May 20	12-Sep-20*
Upto Rs. 5 Crores - Category -I	June-20	23-Sep -20*
Upto Rs. 5 Crores - Category -I	July -20	27-Sep -20*
Upto Rs. 5 Crores - Category -I	Aug-20	1-Oct-20*
Upto Rs. 5 Crores - Category -II	May 20	15-Sep-20*
Upto Rs. 5 Crores - Category -II	June-20	25-Sep -20*
Upto Rs. 5 Crores - Category -II	July -20	29-Sep -20*
Upto Rs. 5 Crores - Category -II	Aug-20	3-Oct-20*

GSTR-3B - MONTHLY GST RETURN

Category -I

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

Category -II

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

GSTR-3B - MONTHLY GST RETURN

Turnover in the previous financial year	Return for the Month	Due Date
More than 5 core	Aug 20	20-Sep-20
Upto Rs. 5 Crores - Category	July 2017 to January, 2020	Furnishes from 1 st July, 2020 to 30th Sep,2020, Late Fee Max 500/- per return & Zero for NIL Return

GSTR-1

Turnover	Return for Month / Quarter	Original Due Date
More than INR. 1.50 Crore	Aug -20	11-Sep -20

OTHER GST RETURNS

- *20-09-2020- Due date for filing GSTR-5 (to be filed by the Non-Resident taxable person) for Aug 2020 month*
- *20-09-2020- Due date for filing GSTR-5A (to be filed by the OIDAR) for Aug-2020 month*
- *13-09-2020- Due date for filing GSTR-6 (to be filed by Input Service Distributor for Aug 2020 month.*
- *10-09-2020- Due date for filing GSTR-7 (to be filed by the by the person who is required to deduct TDS under GST under GST for Aug 2020*
- *10-09-2020- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for Aug-2020 month.*



DUE DATES FOR COMPLIANCE UNDER INCOME TAX



ITR & ADVANCE TAX

- 30-09-2020- Return of income for the assessment year 2019-20 (FY 2018-19) for all assessee

The due date for filing of return of income under section 139 for the assessment year 2019-20 has been extended to September 30, 2020 vide the 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

- 15-09-2020 -Second instalment of advance tax for the assessment year 2021-22

TDS

- *07-09-2020 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of Aug 2020*

- *15-09-2020 - Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of Aug 2020 has been paid without the production of a Challan*

- 14-09-2020- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o July 2020*

- *14-09-2020- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o July 2020*

- *14-09- 2020 -Due date for issue of TDS Certificate for tax deducted under **section 194M** in the month of July 2020*

TDS

- 30-09-2020- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of Aug 2020
- 30-09-2020- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of Aug 2020
- 30-09-2020- Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of Aug 2020

DUE DATES FOR COMPLIANCE UNDER COMPANIES ACT



DIR-3-KYC, DPT-3, BEN-2 RETURNS

- 30-09-2020- DIR-3 KYC KYC of Directors - Pursuant to rule 12A of The Companies (Appointment and Qualification of Directors) Rules, 2014
- 30-09-2020- DPT-3-Return of deposits-Pursuant to rule 16 of the Companies (Acceptance of Deposits) Rules, 2014.
- 30-09-2020-BEN-2-Return to the Registrar in respect of declaration under section 90. Pursuant to section 90(4) of The Companies Act, 2013

DUE DATES FOR COMPLIANCE UNDER ESI PF ACTS

- *15-09-2020- ESIC Payment for m/o Aug 2020*
- *15-09-2020- PF Payment for m/o Aug 2020*
- *25-09-2020- PF return filling for m/o Aug 2020*



*Thank
you*

