

September-2022

Companies Act, 2013

Compliance details	Form	Applicability	Due Date
Annual General Meeting (AGM)	Annually	Every Company other than a One Person Company	30/09/2022 (Mostly)
Intimation of Appointment of Cost Auditor to CG	Form CRA-2	Every company specified in item (A) and Item (B) of rule 3 of the Companies (Cost Records and Audit) Rules, 2014	27/09/2022 or 30 days of BM in which the appointment was made, whichever is earlier
KYC of the Director	DIR 3 KYC	Every person holding DIN	30-09-2022

FEMA

Compliance details	Form	Applicability	Due Date
External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	07-09-2022

Labour Laws

Compliance details	Form	Applicability	Due Date
PF Payment	Monhly ECR	Entities registered with PF Authorities	15-09-2022
ESI Payment	Monthly ECR	Entities registered with ESIC Authorities	15-09-2022

INCOME TAX

Compliance details	Form	Applicability	Due Date
TDS Payment	Challan 281	Non-government deductors	07-09-2022
Advance tax		Those taxpayers who has tax payable more than of Rs.10,000/-	
Tax Audit return	Form 3CA-3CD	corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2022)	30-09-2022

GST

Compliance details	Form	Applicability	Due Date
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who have not opted for QRMP scheme	11-09-2022
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	13-09-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	20-09-2022
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	25-09-2022
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non Resident GST Taxpayers	20-09-2022
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	13-09-2022
Return for TDS under GST	GSTR 7	Government Authorities	10-09-2022
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10-09-2022
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	28-09-2022