

Important Tax & Compliance Due Dates for Oct'2022

1 st	<ul style="list-style-type: none"> • GST: Applicability of e-invoicing for businesses with an aggregate annual turnover of more than Rs. 10 Crores
7 th	<ul style="list-style-type: none"> • Income Tax: Monthly payment of TDS & TCS • Income Tax: Tax Audit Report (3CA-3CD & 3CB-3CD)(Extended Date) for the AY 2022-23
10 th	<ul style="list-style-type: none"> • GST: GSTR-7 - Return for TDS Deductor under GST • GST: GSTR-8 - Return for E-commerce operator
11 th	<ul style="list-style-type: none"> • GST: GSTR-1 - Monthly return of outward supplies (For turnover above Rs. 5 Crores or opted to file monthly return)
13 th	<ul style="list-style-type: none"> • GST: GSTR-6 - Return for Input Service Distributor • GST: GSTR-1 - Quarterly return of outward supplies (who opted QRMP)
15 th	<ul style="list-style-type: none"> • Income Tax: Issue of TDS Certificate u/s 194-IA,194-IB & 194-M for m/o Aug'22 • Income Tax: TCS Return for the quarter ending Sept'22 • PF & ESI: Payment of PF & ESI for the m/o Sept'22 • Companies Act: Filing of Form DIR-3 for KYC of Directors (Extended Date)
18 th	<ul style="list-style-type: none"> • GST: CMP-08- Quarterly Payment ending Sept'22 by Composition Taxpayer
20 th	<ul style="list-style-type: none"> • GST: GSTR-3B - Monthly return for turnover above Rs. 5 Crores and other than QRMP • GST: GSTR-5 - Return for Non-resident taxable person • GST: GSTR-5A - Details of supplies of OIDAR services
22 nd	<ul style="list-style-type: none"> • GST: GSTR-3B – Monthly return for turnover below Rs. 5 Crores (who opted for QRMP) (States/UT's: West & South India)
24 th	<ul style="list-style-type: none"> • GST: GSTR-3B – Monthly return for turnover below Rs. 5 Crores (who opted for QRMP) (States/UT's: East & North India)
30 th	<ul style="list-style-type: none"> • Income Tax: Issue of TCS certificates for the quarter ending Sept'22 • Income Tax: Challan cum statement of TDS in respect of tax deducted u/s 194IA,194M, 194-IB for m/o Sept'22 • LLP: Form-8 - Statement of Account and Solvency of LLP
31 st	<ul style="list-style-type: none"> • Income Tax: ITR for AY 2022-23 for assesses whose books are required to be audited • Income Tax: Filing of Tax Audit Report (for TP assessee) and Transfer Pricing Report for the AY 2022-23 • Income Tax: TDS return for the quarter ending Sept'22 • MSME: File a half-yearly return with the registrar for outstanding payments from April'22 to Sept'22