



Newsletter

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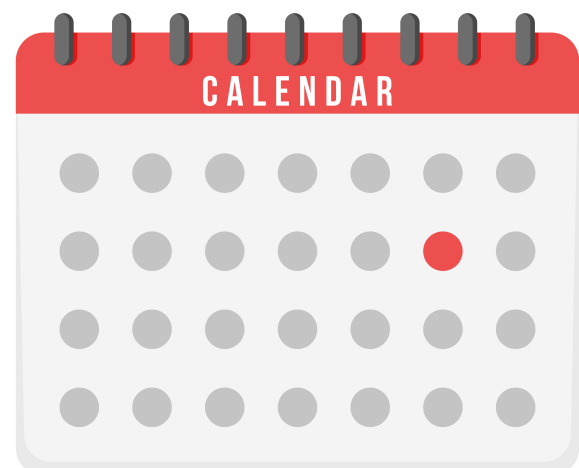
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INDIRECT TAX



DIRECT TAX

COMPLIANCE CALENDAR



CBIC Notifies Rules 31B & 31C for determining the Value of supply for Online Gaming & Actionable Claims in the case of Casinos.

Release

The CBIC vide [Notification No. 45/2023 – Central Tax](#) dated September 06th 2023 has introduced the Central Goods and Services Tax (Third Amendment) Rules, 2023. These rules will take effect on a date specified by the Central Government through an Official Gazette notification. They include new Rule 31B (Value of supply in case of online gaming including online money gaming) and Rule 31C (Value of supply of actionable claims in case of casinos) added after Rule 31A (Value of supply in case of lottery, betting, gambling and horse racing) in the Central Goods and Services Tax Rules, 2017 (“the CGST Act”), based on the recommendations of the Council.

CBIC issues procedure w.r.t Section 83(2) of the CGST Act, 2017 in relation to provisional attachment of property

Amendment

The CBIC, GST-Investigation Wing vide [GST/INV/Provisional Attachment/Advisory/2023-24](#) dated September 02nd 2023 has issued the procedure to be followed with respect to subsection (2) of section 83 of CGST Act, 2017 when provisional attachment of property ceases to have effect.

Central Government notified the state benches of the GST Appellate Tribunal

Circular

The Ministry of Finance, Department of Revenue issued [Notification vide F. No. A-50050/150/2018-CESTAT-DoR](#) dated September 14th 2023, in accordance with the Central Goods and Services Tax Act, 2017, and superseding previous notifications, has established State Benches of the Goods and Services Tax Appellate Tribunal.

Two-factor authentication for all taxpayers with AATO (Aggregate Annual Turnover) above ₹ 20 Cr is mandatory from November 1st 2023

Amendment

The GST e-Invoice system issued an Update on September 11th 2023, mandating [two-Factor authentication](#) for all taxpayers with Aggregate Annual Turnover (AATO) exceeding ₹ 20 Cr, effective from November 1st 2023

Time limit of 30 days for reporting invoices from date of invoice is imposed on e-Invoice portals is applicable for taxpayers with AATO ≥ ₹ 100 Cr from November 1st 2023

The GST e-Invoice system issued an Update on September 11th 2023, indicating that, as per the directives of the GST Authority, a 30-day time limit for reporting invoices from the date of their issuance is now mandatory for e-Invoice portals. This requirement applies to taxpayers with an Aggregate Annual Turnover (AATO) equal to or exceeding ₹ 100 crores and will be effective from November 1st 2023

GSTN (Goods & Services Tax Network) releases detailed advisory on time limits for reporting invoices on the IRP (Invoice Registration Portal)

Circular

The GSTN has issued an [Advisory](#) dated September 13th 2023 on the Time limit for Reporting Invoices on the IRP Portal

Geocoding functionality for the “Additional Place of Business” address is now active across all States & Union Territories

The Goods and Services Tax Network (GSTN) has issued [Advisory](#) dated September 19th 2023 stating that the geocoding functionality for the "Additional Place of Business" address is now active across all States and Union Territories

GST e-Invoice System issued important clarification on e-Invoicing for Government Supplies

Amendment

NIC has issued the [clarification](#) on the applicability of the e-Invoicing to the supplies made to the Government Departments or Agencies, through Circular No.198/10/2023-GST dated: July 17th 2023

Implementation of at least Six digit HSN in e-Invoices and e-Way bill has been deferred

As per a recent update issued by the GST e-Invoice/ e-Way Bill system dated September 30th 2023 stated that the Implementation of at least 6 digit HSN in e-Invoices and e-Waybills has been deferred

CBIC notified Special Procedure for manufacturers of Pan Masala & Tobacco products to be effective from January 1st 2024

Amendment

The CBIC vide [Notification No. 47/2023](#) Central Tax dated September 25th 2023, has earlier notified special procedure which shall be followed by registered persons engaged in manufacturing of Pan Masala & Tobacco products. Now, it has been provided that this new procedure shall be effective from January 01st 2024

Income Tax Department advises taxpayers to verify Bank Account *Notification*

The Income Tax Department has issued an important update for taxpayers, emphasizing that refunds will only be credited to validated bank accounts. To ensure your refund is processed smoothly, please verify the validation status of your bank account on the e-filing portal.

You can do this by logging into your account at [Income Tax Portal](#), navigating to the "Profile" section, and selecting "My Bank Account."

Previously validated bank account may require update and re-validation due to change in bank account details.

ICAI released revised guidance note on Tax Audit u/s 44AB of the Income Tax Act, 1961

The Institute of Chartered Accountants of India (ICAI) released the revised [Guidance Note](#) on Tax Audit u/s 44AB of the Income Tax Act, 1961.

ICAI released revised technical guide on Audit of NBFC (Non-Banking Financial Companies)

The Institute of Chartered Accountants of India (ICAI) released the revised [Technical Guide](#) on audit of NBFC

ICAI released updated FAQs on Unique Document Identification Number (UDIN) *Release*

The Institute of Chartered Accountants of India (ICAI) released the updated [FAQs](#) on the Unique Document Identification Number (UDIN)

Income Tax Department issued FAQs for filing Form 10BB

Income Tax Department issued [FAQs](#) (Frequently Asked Questions) for filling Form 10BB applicable from AY 2023-24 onwards

CBDT (Central Board of Direct Taxes) notified "Units of Investment Trusts & ETFs of IFSC" for Exemption u/s 47(viiab) of the Income Tax Act, 1961

The CBDT vide [Notification No. 71/2023](#) dated September 12th 2023 using its authority from section 47(viiab)(d) of the Income-tax Act, 1961, is introducing further amendments to Notification 16/2020 dated March 5th 2020

CBDT extends the Due Date for filing Audit Reports in Form 10B / Form 10BB for the AY 2023-24 *Amendment*

The CBDT vide [Circular No. 16/2023](#) dated September 18th 2023 extends the due date for filing Audit Reports in Form 10B/Form 10BB for AY 2023–24 from September 30th to October 31st 2023.

CBDT extends the Due Date for filing Return of Income in ITR-7 for AY 2023-24 *Circular*

The CBDT vide [Circular No. 16/2023](#) dated September 18th 2023 extends the due date for filing Return of Income in ITR-7 for AY 2023–24 from October 31st 2023 to November 30th.

Income Tax Department issued FAQs for filing Form 10B

Income Tax Department issued [FAQs](#) (Frequently Asked Questions) for filling Form 10B applicable from AY 2023-24 onwards

CBDT notified Form 6D for furnishing of "Inventory Valuation Report" u/s 142(2A) of the Income Tax Act, 1961 *Notification*

The CBDT vide [Notification No. 82/2023](#) dated September 28th 2023, under the authority of the Income Tax Act, 1961, introduces the Income Tax (Twenty Second Amendment) Rules, 2023

CBDT notifies changes to Rule 11UA in respect of ANGEL TAX

Notification

The Finance Act, 2023, brought in an amendment vide [Notification No. 81/2023](#) dated September 25th 2023 to bring the consideration received from non-residents for issue of shares by an unlisted company within the ambit of Section 56(2)(viib) of the Income Tax Act, 1961.

The notified Rule provides for expansion of the valuation methodologies to include globally accepted methodology and provide a broad parity to resident and non-resident investors.

CBDT Notified Form 10-IFA for Tax Regime u/s 115BAE of the Income Tax Act, 1961 by Co-operative society

The CBDT vide [Notification No. 83/2023](#) dated September 29th 2023, in accordance with its authority u/s 115BAE(5) and Section 295 of the Income Tax Act, 1961 has notified the Income Tax (Twenty-Third Amendment) Rules, 2023

CBDT issued a procedure for Income Tax Deduction Certificate Applications in TRACES

The CBDT, Directorate of Income-tax (Systems) vide [Notification No.02/2023](#) dated September 27th 2023 has issued procedure, format and standards for filling an application for grant of certificate under sub-rule (4) and its proviso of Rule 28AA of Income Tax Rules, 1962, for deduction of Income Tax at any lower rate or no deduction of Income Tax under sub-section (I) of section 197 of the Income-tax Act, 1961 through TRACES

Income Tax Department releases various tax tools for Taxpayers

1	Tax Calculator
2	Advance Tax Calculator
3	Income and Tax calculator
4	Medical Facility
5	Transport Allowance Calculator
6	Children education and hostel allowance

7	House rent allowance calculator
8	Profits and Gains of profession on presumptive basis u/s 44ADA
9	AMT and MAT
10	Eligibility for updated return and calculation of additional tax
11	Equalization levy
12	Fees for default in furnishing return of income

Income Tax Department releases various tax tools for Taxpayers

13	Interest under section 234A/234B/234C/234D
14	Deduction under section 80G/80GGC
15	Relief under section 89A
16	TDS Calculator
17	Interest for delay in deduction/ deposits of TDS/TCS and fees for late-filing of statements
18	Period of holding of capital asset
19	Taxability of Agent Commission
20	Presumptive Income under Section 44AE
21	resumptive Income under Section 44AD
22	Depreciation
23	Income from house property
24	Relief under Section 89
25	Motor Car Facility
26	Exemptions from capital gains
27	Concessional or interest free loan
28	Carry forward and Set-off of losses
29	Gratuity
30	Leave Encashment
31	Deduction under Section 80U

32	Deduction under Section 80TTA
33	Deduction under Section 80DD
34	Deduction under Section 80D
35	Deduction under Section 80C
36	Interest on NSC
37	Partners' Remuneration
38	Indexed Cost of acquisition or improvement
39	Rent Free Accommodation
40	Deferred Tax Calculator
41	Residential Status Calculator

Date	Day	Category	Form	Description
07.10.2023	Saturday	Income Tax	Challan No. 282	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for the month of September 2023.
07.10.2023	Saturday	Income Tax	Challan No. 285	Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during the month of September 2023. Due Date for Quarterly Deposit of Equalisation Levy by the Non-Resident e-Commerce Operator providing e-Commerce Supply or Services made/provided/facilitated during the 2nd Quarter i.e., July to September 2023.
07.10.2023	Saturday	Income Tax	Challan No. 282	Due Date for Deposit of Securities Transaction Tax (STT) collected for the month of September 2023.
07.10.2023	Saturday	Income Tax	Challan No. 281	Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for the month of September 2023. However, all sums deducted by an office of the Government shall be paid to the credit of the Central Government on the same day where tax is paid without the production of an Income-tax Challan. Due Date for Deposit of Tax Deducted at Source (TDS) for the 2nd Quarter i.e., July to September 2023 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D or 194H of the Income Tax Act, 1961.
07.10.2023	Saturday	Income Tax	Form 27C	Due Date for e-Filing Declarations received during the month of September 2023 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962]
15.10.2023	Sunday	Income Tax	Form 15 CC	Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 2nd Quarter of FY 2023-24 i.e., July to September 2023

Date	Day	Category	Form	Description
15.10.2023	Sunday	Income Tax	Form 15G / 15H	<p>Due Date for Uploading Declarations received during the 2nd Quarter of the FY 2023-24 i.e., July to September 2023 from an Individual or a Person (Not being a Company/Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) & 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p> <p>Due Date for Uploading Declarations received during the 2nd Quarter of the FY 2023-24 i.e., July to September 2023 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p> <p>Note: *Certain Incomes: Section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I, 194K of the Income Tax Act, 1961</p>
15.10.2023	Sunday	Income Tax	Form 49BA	<p>Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 2nd Quarter of FY 2023-24 i.e., July to September 2023</p>
30.10.2023	Monday	Income Tax	Form 26QC	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) & 31A(4B) of the Income Tax Rules, 1962] in the month of September 2023.</p> <p>*Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.</p>
30.10.2023	Monday	Income Tax	Form 26QD	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) & 31A(4C) of the Income Tax Rules, 1962] in the month of September 2023.</p> <p>*Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or Hindu Undivided Family.</p>
30.10.2023	Monday	Income Tax	Form 26QE	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in the month of September 2023.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>

Date	Day	Category	Form	Description
30.10.2023	Monday	Income Tax	Form 27D	Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 2nd Quarter of FY 2023-24 (AY 2024-25) i.e., July to September 2023.
31.10.2023	Tuesday	Income Tax		Due Date for furnishing Audit Report to be filed by the Sovereign Wealth Fund (SWF) claiming Exemption under clause (23FE) of Section 10 of the Income Tax Act, 1961. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 10-IC	Due Date for filing Application to exercise of option under sub-section (5) of Section 115BA of the Income Tax Act, 1961 [Rule 21AE(1) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 10-ID	Due Date for filing Application to exercise of option under sub-section (7) of Section 115BAB of the Income Tax Act, 1961 [Rule 21AF(1) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 10-IE	Due Date for filing Application for Exercise/Withdrawal of option under clause (i) of sub-section (5) of section 115BAC of the Income Tax Act, 1961 [Rule 21AG(1) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 10-IF	Due Date for Filing Application for Exercise of option under sub-section (5) of section 115BAD of the Income Tax Act, 1961 [Rule 21AH(1) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 10-IG	<p>Due Date for Furnishing Statement of Exempt Income under clause (4D) of section 10 of the Income Tax Act, 1961 [Rule 21AI(2) & 21AIA(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10B	<p>Due Date for furnishing Audit Report under Section 12A(b) of the Income-tax Act, 1961 [Rule 17B of the Income Tax Rules, 1962], in the case of Charitable/ Religious Trusts or Institutions.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10BA	<p>Due Date for furnishing Declaration by the Assessee Claiming Deduction under Section 80GG of the Income Tax Act, 1961 [Rule 11B of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10BB	<p>Due Date for furnishing Audit Report under Section 10(23C) of the Income Tax Act, 1961 [Rule 16CC of the Income Tax Rules, 1962], in case of any Fund or Trust or Institution or any University or other Educational Institution or any Hospital or other Medical Institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C) of the Income Tax Act, 1961</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10BBB	<p>Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 2nd Quarter of FY 2023-24 i.e., July to September 2023 under clause (23FE) of Section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962]</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 10BBC	<p>Due Date for Issuing Certificate of Accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962] by the Notified Pension Fund.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10DA	<p>Due Date for furnishing Report under Section 80JJAA of the Income Tax Act, 1961 [Rule 19AB of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10E	<p>Due Date for furnishing particulars of Income u/s 192(2A) of the Income Tax Act, 1961 for the year ending 31st March, for claiming Relief u/s 89(1) of the Income Tax Act, 1961 [Rule 21AA of the Income Tax Rules, 1962] by a Government Servant or an Employee in a Company, Co-operative Society, Local Authority, University, Institution, Association or Body.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10FC	<p>Due Date for furnishing Authorisation for Claiming Deduction in respect of any payment made to any Financial Institution located in a Notified Jurisdictional Area u/s 94A of the Income Tax Act, 1961 [Rule 21AC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10H	<p>Due Date for issue of Certificate of Foreign Inward Remittance under sub-section (4) of section 80QQB, Section 80R, Section 80RR, Section 80RRA & sub-section (3) of Section 80RRB of the Income Tax Act, 1961 [Rule 29A of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 24Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 2nd Quarter of FY 2023-24 i.e., July to September 2023
31.10.2023	Tuesday	Income Tax	Form 3AC	Due Date for furnishing Audit Report under Section 33AB(2) of the Income Tax Act, 1961 [Rule 5AC of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 3AD	Due Date for furnishing Audit Report under Section 33ABA(2) of the Income Tax Act, 1961 [Rule 5AD of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 3AE	Due Date for furnishing Audit Report under Section 35D(4) or Section 35E(6) of the Income Tax Act, 1961 [Rule 6AB of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form II SWF	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 2nd Quarter of FY 2023-24 i.e., July to September 2023 under clause (23FE) of Section 10 of the Income Tax Act, 1961

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 3CEJA	<p>Report from an Accountant to be furnished for purpose of Section 9A of the Income Tax Act, 1961 [Rule 10V(13) of the Income Tax Rules, 1962] regarding fulfillment of certain conditions by an Eligible Investment Fund.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CFA	<p>Due Date for opting Taxation of Income by way of Royalty in respect of Patent under sub-section (3) of Section 115BBF of the Income Tax Act, 1961 [Rule 5G of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CLA	<p>Due Date for furnishing Report from an Accountant under sub-section (2AB) of Section 35 of the Income Tax Act, 1961 [Rule 6 of the Income Tax Rules, 1962] relating to In-House Research & Development Facility.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CT	<p>Due Date for furnishing Statement of Income attributable Assets located outside India u/s 9 of the Income Tax Act, 1961 [Rule 11UC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 56FF	<p>Due Date for furnishing particulars under clause (b) of sub-section (1B) of Section 10A of the Income Tax Act, 1961 [Rule 16DD of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 3CA-3CD	<p>Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961 [Rule 6G(1)(a) of the Income Tax Rules, 1962], in a case where the Accounts of the Business/Profession of a Person have been Audited under any other law.</p> <p>Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(2) of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) & also required to submit a Report pertaining to International/Specified Domestic Transactions u/s 92E of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	ITR-3 ITR-5 ITR-6 ITR-7	<p>Due Date for furnishing Return of Income u/s 139(1) of the Income Tax Act, 1961 for the FY 2022-23 (AY 2023-24) if the Assesses is (not having any International/Specified Domestic Transaction)</p> <ul style="list-style-type: none"> • Corporate Assesses; (or) • Non-Corporate Assesses, whose Books of Accounts are required to be Audited under this Act or under any other law for the time being in force; (or) • A Partner of a Partnership Firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner if the provisions of Section 5A apply to such spouse. <p>*All Indian Income Tax Returns (ITR-3, ITR-5, ITR-6, ITR-7) except ITR-1, ITR-2 & ITR-4</p>
31.10.2023	Tuesday	Income Tax	Form 9A	<p>Due Date for filing Application for Exercising the option available under clause (2) of the Explanation to Section 11(1) of the Income Tax Act, 1961 to apply Income of the Previous Year in the Next Year or in the Future.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
15.10.2023	Sunday	Income Tax	Form 16B	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3A) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IA of the Income Tax Act, 1961 in the month of August 2023
15.10.2023	Sunday	Income Tax	Form 16C	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3B) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IB of the Income Tax Act, 1961 in the month of August 2023
15.10.2023	Sunday	Income Tax	Form 16D	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3C) of Income Tax Rules, 1962] for Tax Deducted u/s 194M of the Income Tax Act, 1961 in the month of August 2023
15.10.2023	Sunday	Income Tax	Form 16E	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3D) of Income Tax Rules, 1962] for Tax Deducted u/s 194S of the Income Tax Act, 1961 in the month of August 2023. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)
15.10.2023	Sunday	Income Tax	Form 24G	Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for the month of September 2023 has been paid without the production of Income Tax Challan
15.10.2023	Sunday	Income Tax	Form 27 EQ	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 2nd Quarter of FY 2023-24 i.e., July to September 2023
15.10.2023	Sunday	Income Tax	Form 3BB	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence), New Delhi by a Stock Exchange under clause (d) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDA(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for the month of September 2023
15.10.2023	Sunday	Income Tax	Form 3BC	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence & Criminal Investigation), New Delhi by a Recognised Association under clause (e) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDC(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for the month of September 2023

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Challan No. 280	<p>Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2022-23 (AY 2023-24).</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10	<p>Due Date for furnishing Statement to the Assessing Officer in respect of Accumulation of Income for the Future under,</p> <ul style="list-style-type: none"> • clause (a) of Explanation 3 to the third proviso to clause (23C) of Section 10 or • clause (a) of Sub-section (2) of Section 11 or • clause (a) of Sub-section (2) of Section 11 read with clause (21) of Section 10 of the Income Tax Act, 1961. <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-EE	<p>Due Date for exercising option by Specified Person for Taxation of Income from Retirement Benefit Account maintained in a Notified Country under sub-rule (1) of rule 21AAA of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-IA	<p>Due Date for issuing Certificate by the Medical Authority for certifying 'Person with Disability', 'Severe Disability', 'Autism', 'Cerebral Palsy' and 'Multiple Disability' for the purposes of Section 80DD & Section 80U of the Income Tax Act, 1961 [Rule 11A(2) of the Income Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-IB	<p>Due Date for filing Application to exercise of option under sub-section (4) of Section 115BA of the Income Tax Act, 1961 [Rule 21AD(1) of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 10-IH	<p>Due Date for Furnishing Statement of Income of a Specified Fund eligible for Concessional Taxation under Section 115AD of the Income Tax Act, 1961 [Rule 21AJ(3) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-II	<p>Due Date for furnishing Statement of Exempt Income under clause (23FF) of section 10 of the Income Tax Act, 1961 [Rule 2DD(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-IJ	<p>Due Date for issuing Certificate by an Accountant under clause (23FF) of Section 10 of the Income Tax Act, 1961 [Rule 2DD(3) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-IK	<p>Due Date for filing Annual Statement of Exempt Income under sub-rule (2) of Rule 21AJA and Taxable Income under sub-rule (2) of Rule 21AJAA of Income Tax Rules, 1962</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10-IL	<p>Due Date for Verification by an Accountant under sub-rule (3) of rule 21AJA in respect of Computation of Exempt Income of Specified Fund, attributable to the investment division of an offshore Banking Unit, for the purposes of clause (4D) of section 10 of the Income Tax Act, 1961.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 10BC	<p>Due Date for furnishing Audit Report under sub-rule (12) of Rule 17CA of the Income Tax Rules, 1962, in the case of an Electoral Trust.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10CCB	<p>Due Date for furnishing Audit Report under Section 80-I(7) or Section 80-IA(7) or Section 80-IB or Section 80-IC of the Income Tax Act, 1961 [Rule 18BBB of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10CCD	<p>Due Date for Furnishing Certificate under sub-section (3) of section 80QQB of the Income Tax Act, 1961 [Rule 19AC of the Income Tax Rules, 1962] for Authors of certain books in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10CCE	<p>Due Date for Furnishing Certificate under sub-section (2) of section 80RRB of the Income Tax Act, 1961 [Rule 19AD of the Income Tax Rules, 1962] for Patentees in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 10CCF	<p>Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 26Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 2nd Quarter of FY 2023-24 i.e., July to September 2023.
31.10.2023	Tuesday	Income Tax	Form 26QAA	Due Date for Filing Quarterly Return of Non-Deduction of Tax at Source (TDS) by a Banking Company from Interest on Time Deposit u/s 206A of the Income Tax Act, 1961 [Rule 31AC of the Income Tax Rules, 1962] in respect of the 2nd Quarter of the FY 2023-24 i.e., July to September 2023
31.10.2023	Tuesday	Income Tax	Form 26QF	Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 2nd Quarter of FY 2023-24 i.e., July to September 2023. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)
31.10.2023	Tuesday	Income Tax	Form 27Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 2nd Quarter of FY 2023-24 i.e., July to September 2023
31.10.2023	Tuesday	Income Tax	Form 29B	Due Date for furnishing Report under Section 115JB of the Income Tax Act, 1961 [Rule 40B of the Income Tax Rules, 1962] for computing the Book Profits under the special provision for payment of tax by certain Companies. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).
31.10.2023	Tuesday	Income Tax	Form 29C	Due Date for furnishing Report under Section 115JC of the Income Tax Act, 1961 [Rule 40BA of the Income Tax Rules, 1962] for computing Adjusted Total Income and Alternate Minimum Tax (AMT) of the Person other than a Company. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 3CB-3CD	<p>Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961, in the case of a Person referred to in clause (b) of sub-rule (1) of Rule 6G of the Income Tax Rules, 1962.</p> <p>Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(2) of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) & also required to submit a Report pertaining to International/Specified Domestic Transactions u/s 92E of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CE	<p>Due Date for furnishing Audit Report under sub-section (2) of Section 44DA of the Income Tax Act, 1961 [Rule 6GA of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CEA	<p>Due Date for furnishing Report of an Accountant by an Assessee under sub-section (3) of section 50B of the Income Tax Act, 1961 relating to Computation of Capital Gains in case of Slump Sale.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 3CEAB	<p>Due Date for Intimation by a Designated Constituent Entity, Resident in India, of an International Group for the Accounting Year 2022 for the purposes of sub-section (4) of Section 92D of the Income Tax Act, 1961 [Rule 10DA of the Income Tax Rules, 1962]</p>
31.10.2023	Tuesday	Income Tax	Form 3CEB	<p>Due Date for furnishing Report from an Accountant under Section 92E of the Income Tax Act, 1961 [Rule 10E of the Income Tax Rules, 1962] relating to International Transaction(s) & Specified Domestic Transaction(s)</p>

Date	Day	Category	Form	Description
31.10.2023	Tuesday	Income Tax	Form 5C	<p>Due Date for furnishing details of Amount Attributed to Capital Asset remaining with the Specified Entity u/r 8AB of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 61	<p>Due Date for e-filing Declaration u/r 114D(1) of the Income Tax Rules, 1962 to the Director of Income Tax (Intelligence and Criminal Investigation) or the Joint Director of Income Tax (Intelligence and Criminal Investigation) containing particulars of Form No.60 received during the 1st Half Year of FY 2023-24 i.e., April 2023 - September 2023</p>
31.10.2023	Tuesday	Income Tax	Form 62	<p>Due Date for filing Certificate to the Assessing Officer obtained from the Principal officer of the Amalgamated Company duly verified by an Accountant regarding the achievement of the prescribed level of production and continuance of such level of production in subsequent years u/s 72A(2)(iii) of the Income Tax Act, 1961 [Rule 9C of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 66	<p>Due Date for furnishing Audit Report under clause (ii) of Section 115VW of the Income Tax Act, 1961 [Rule 11T of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2023 for the FY 2022-23 (AY 2023-24).</p>
31.10.2023	Tuesday	Income Tax	Form 67	<p>Due Date for furnishing Statement u/r 128 of the Income Tax Rules, 1962 in respect of Income from a Country or Specified Territory outside India and Foreign Tax Credit Claimed.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2023 for the FY 2022-23 (AY 2023-24).</p>

Date	Day	Category	Form	Description
30.10.2023	Monday	Income Tax	Form 26QB	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 & 31A of the Income Tax Rules, 1962] in the month of September 2023.</p> <p>*Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.</p>
31.10.2023	Tuesday	MCA	Form MSME	<p>Due Date for furnishing Half-Yearly Return with the Registrar of Companies in respect of Outstanding Payments to MSMEs (Micro, Small & Medium Enterprises) for the 1st Half-Year of the FY 2023-24 i.e., April to September 2023.</p>
30.10.2023	Monday	MCA	Form 8	<p>Due Date for furnishing Annual Statement of Account & Solvency of Limited Liability Partnership (LLP) for the FY 2022-23</p>
30.10.2023	Monday	MCA	Form DRI 12	<p>Due Date for filing Form DIR-12 with the Registrar of Companies (ROC) within 30 days from the date of passing of the resolution approved by the members at the Annual General Meeting.</p>
29.10.2023	Sunday	MCA	Form AOC-4	<p>Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2022-23.</p> <p>Form AOC-4 CFS: Due Date for furnishing Consolidated Financial Statements and Other Documents with the Registrar of Companies (ROC) for the FY 2022-23.</p> <p>Form AOC-4 XBRL: Due Date for furnishing XBRL Document in respect of Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2022-23.</p> <p>Form AOC-4 NBFC (Ind AS): Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2022-23 in respect of NBFCs (Non-Banking Financial Companies).</p> <p>Form AOC-4 CFS NBFC (Ind AS): Due Date for furnishing Consolidated Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2022-23 in respect of NBFCs (Non-Banking Financial Companies).</p>

Date	Day	Category	Form	Description
14.10.2023	Saturday	MCA	Form ADT-1	Due Date of furnishing Information to the Registrar of Companies (ROC) by Company for Appointment of Statutory Auditor.
15.10.2023	Sunday	EPFO		Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for the Month of September 2023
15.10.2023	Sunday	ESIC		Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for the Month of September 2023
07.10.2023	Saturday	RBI	Form ECB-2	Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & For Any Amount of Loan) for the month of September 2023 through the Designated Authorised Dealer (AD) Category-I Bank
10.10.2023	Tuesday	GST	GSTR-7	Due Date for Filing Monthly Return of Tax Deducted at Source (TDS) u/s 51 of The Central Goods & Services Tax Act, 2017 and Deposit of TDS by Specified Class of Persons for the month of September 2023
10.10.2023	Tuesday	GST	GSTR-8	Due Date for Filing Monthly Return of Tax Collected at Source (TCS) u/s 52 of The Central Goods & Services Tax Act, 2017 and Deposit of TCS by E-Commerce Operator for the month of September 2023
14.10.2023	Saturday	GST	GSTR-2B	<p>Auto-Drafted ITC (Input Tax Credit) Statement generated on the basis of Information furnished by the Suppliers in their respective forms for the month of September 2023 i.e.,</p> <ul style="list-style-type: none"> • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information of IGST paid on import of goods filed in ICEGATE <p>Auto-Drafted ITC (Input Tax Credit) Statement generated on the basis of Information furnished by the Suppliers in their respective forms for the 1st Quarter - July to September 2023 i.e.,</p> <ul style="list-style-type: none"> • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information of IGST paid on import of goods filed in ICEGATE

Date	Day	Category	Form	Description
18.10.2023	Wednesday	GST	CMP-08	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 2nd Quarter i.e., July - September 2023 by the Regular Taxpayer who has opted for Composition Scheme for the FY 2023-24
20.10.2023	Friday	GST	GSTR-3B (Monthly)	Due Date for Filing Monthly Return for the month of September 2023 were, <ul style="list-style-type: none"> a. Regular Taxpayer whose Turnover exceeds Rs.5 Crores in the Previous Financial Year (or) b. Regular Taxpayer whose Turnover does not exceeds Rs.5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
20.10.2023	Friday	GST	GSTR-5A	Due Date for Filing Monthly Return by OIDAR Service Provider (Online Information & Database Access or Retrieval Services) where a person located outside India made a supply to a Non-Taxable Person (Consumer) in India for the month of September 2023
22.10.2023	Friday	GST	GSTR-3B (Quarterly)	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2023 in case of Regular Taxpayer Registered in certain Categories of States/Union Territories* whose, <ul style="list-style-type: none"> Turnover does not exceed Rs.5 Crores & Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>
24.10.2023	Tuesday	GST	GSTR-3B (Quarterly)	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2023 in case of Regular Taxpayer Registered in certain Categories of States/ Union Territories** whose, <ul style="list-style-type: none"> Turnover does not exceed Rs.5 Crores & Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>

Date	Day	Category	Form	Description
11.10.2023	Wednesday	GST	GSTR-1 (Monthly)	<p>Due Date for Filing Details of Outward Supplies of Goods or Services for the month of September 2023 were,</p> <ul style="list-style-type: none"> a. Regular Taxpayers whose Turnover exceeds Rs.5 Crores in the Previous Financial Year (or) b. Regular Taxpayer whose Turnover does not exceeds Rs.5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
13.10.2023	Friday	GST	GSTR-1 (Quarterly)	<p>Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 2nd Quarter i.e., July - September 2023 by,</p> <ul style="list-style-type: none"> Regular Taxpayer whose Turnover does not exceed Rs.5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note:</p> <ul style="list-style-type: none"> Filing IFF (Invoice Furnishing Details) by Taxpayer opting QRMP Scheme for M1(July) and M2(August) of a Quarter is an *OPTIONAL ACTIVITY. However, it is mandatory to file Form GSTR-1 for M3(September) of the Quarter. If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1(July 2023) and M2(August 2023), then uploading B2B Invoices for M3(September 2023) & B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B, B2C Invoices & Amendments for the July to September 2023 Quarterly GSTR-1.
13.10.2023	Friday	GST	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for the month of September 2023
13.10.2023	Friday	GST	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for the month of September 2023.

Date	Day	Category	Form	Description
25.10.2023	Wednesday	GST	ITC-04 (Half-yearly)	Due Date for Furnishing Half-Yearly Statement of Inputs/Capital Goods, 1. Sent to Job Work & Received Back (or) 2. Sent to Job Work & Supplied Directly from Place of Business of Job Worker to Customers for the period of 1st Half Year of FY 2023-24 i.e., April - September 2023 were, the Aggregate Annual Turnover of the Regular Tax Payer in the Previous Financial Year is more than Rs.5 Crores.
28.10.2023	Saturday	GST	GSTR-11	Due Date for Filing Monthly Statement of Inward Supplies by UIN Holder (Unique Identification Number Holders) in order to avail GST Refund for the Inward Supplies received by them for the month of September 2023

Date	Category	Form	Date	Category	Form
07.10.2023	Income Tax	Challan No. 282	18.10.2023	GST	CMP-08
07.10.2023	Income Tax	Challan No. 285	20.10.2023	GST	GSTR-3B(Monthly)
07.10.2023	Income Tax	Challan No. 282	20.10.2023	GST	GSTR-5A
07.10.2023	Income Tax	Challan No. 281	22.10.2023	GST	GSTR-3B(Quarterly)
07.10.2023	Income Tax	Form 27C	24.10.2023	GST	GSTR-3B(Quarterly)
07.10.2023	RBI	Form ECB-2	25.10.2023	GST	ITC-04(Half-Yearly)
10.10.2023	GST	GSTR-7	28.10.2023	GST	GSTR-11
10.10.2023	GST	GSTR-8	29.10.2023	MCA	Form AOC-4
11.10.2023	GST	GSTR-1(Monthly)	30.10.2023	Income Tax	Form 26QB
13.10.2023	GST	GSTR-1(Quarterly)	30.10.2023	Income Tax	Form 26QC
13.10.2023	GST	GSTR-5	30.10.2023	Income Tax	Form 26QD
13.10.2023	GST	GSTR-6	30.10.2023	Income Tax	Form 26QE
14.10.2023	MCA	Form ADT-1	30.10.2023	Income Tax	Form 27D
14.10.2023	GST	GSTR-2B	30.10.2023	MCA	Form 8
14.10.2023	EPFO		30.10.2023	MCA	Form DRI 12
15.10.2023	ESIC		31.10.2023	Income Tax	
15.10.2023	Income Tax	Form 15 CC	31.10.2023	Income Tax	Challan No. 280
15.10.2023	Income Tax	Form 15G / 15H	31.10.2023	Income Tax	Form 10
15.10.2023	Income Tax	Form 16B	31.10.2023	Income Tax	Form 10-EE
15.10.2023	Income Tax	Form 16C	31.10.2023	Income Tax	Form 10-IA
15.10.2023	Income Tax	Form 16D	31.10.2023	Income Tax	Form 10-IB
15.10.2023	Income Tax	Form 16E	31.10.2023	Income Tax	Form 10-IC
15.10.2023	Income Tax	Form 24G	31.10.2023	Income Tax	Form 10-ID
15.10.2023	Income Tax	Form 27 EQ	31.10.2023	Income Tax	Form 10-IE
15.10.2023	Income Tax	Form 3BB	31.10.2023	Income Tax	Form 10-IF
15.10.2023	Income Tax	Form 3BC	31.10.2023	Income Tax	Form 10-IG
15.10.2023	Income Tax	Form 49BA	31.10.2023	Income Tax	Form 10-IH

Date	Category	Form	Date	Category	Form
31.10.2023	Income Tax	Form 10-IK	31.10.2023	Income Tax	Form 3AE
31.10.2023	Income Tax	Form 10-IL	31.10.2023	Income Tax	Form 3CA-3CD
31.10.2023	Income Tax	Form 10B	31.10.2023	Income Tax	Form 3CB-3CD
31.10.2023	Income Tax	Form 10BA	31.10.2023	Income Tax	Form 3CE
31.10.2023	Income Tax	Form 10BB	31.10.2023	Income Tax	Form 3CEA
31.10.2023	Income Tax	Form 10BBB	31.10.2023	Income Tax	Form 3CEAB
31.10.2023	Income Tax	Form 10BBC	31.10.2023	Income Tax	Form 3CEB
31.10.2023	Income Tax	Form 10BC	31.10.2023	Income Tax	Form 3CEJA
31.10.2023	Income Tax	Form 10CCB	31.10.2023	Income Tax	Form 3CFA
31.10.2023	Income Tax	Form 10CCD	31.10.2023	Income Tax	Form 3CLA
31.10.2023	Income Tax	Form 10CCE	31.10.2023	Income Tax	Form 3CT
31.10.2023	Income Tax	Form 10CCF	31.10.2023	Income Tax	Form 56FF
31.10.2023	Income Tax	Form 10DA	31.10.2023	Income Tax	Form 5C
31.10.2023	Income Tax	Form 10E	31.10.2023	Income Tax	Form 61
31.10.2023	Income Tax	Form 10FC	31.10.2023	Income Tax	Form 62
31.10.2023	Income Tax	Form 10H	31.10.2023	Income Tax	Form 66
31.10.2023	Income Tax	Form 24Q	31.10.2023	Income Tax	Form 67
31.10.2023	Income Tax	Form 26Q	31.10.2023	Income Tax	Form 9A
31.10.2023	Income Tax	Form 26QAA	31.10.2023	Income Tax	Form II SWF
31.10.2023	Income Tax	Form 26QF	31.10.2023	MCA	Form MSME
31.10.2023	Income Tax	Form 27Q	31.10.2023	MCA	ITR-3 ITR-5 ITR-6 ITR-7
31.10.2023	Income Tax	Form 29B			
31.10.2023	Income Tax	Form 29C			
31.10.2023	Income Tax	Form 3AC			
31.10.2023	Income Tax	Form 3AD			

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CONTACT US

PHONE

+91 9171 121 121

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