

Statutory and Tax Compliance Calendar for Nov, 2019

Please note List of Compliance **may not be exhaustive list** of Compliances.

Income Tax Act

• **07/11/2019**

- a. Due date for deposit of tax deducted/collected for the month of October, 2019.
- b. Due date for deposit of Tax deducted by an office of the government for the month of October, 2019.

• **15/11/2019**

a. Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2019
b. Due date for issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property), 194-IB(TDS on Certain Rent payment) in the month of September, 2019.
c. Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2019
d. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of October, 2019 has been paid without the production of a challan.
e. Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2019

• **30/11/2019**

a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property) in the month of October, 2019.
b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of October, 2019.
c. Annual return of income for the assessment year 2019-20 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
d. Audit report (Form 3CA) u/s 44AB for the AY 2019-20 for assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E.
e. E-filing of Report to be furnished in Form 3CEB in respect of international transaction, specified domestic transaction ie Transfer Pricing
f. Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2018-19
g. Country-By-Country Report in Form No. 3CEAD by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the accounting year 2018-19.
h. Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2018-19 (Form No. 64)
i. Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2018-19) to units holders
j. Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA and 3CEFB

k. Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2018-19. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A
l. Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager.
m. Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2019)
n. Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or 11(1) (if the assessee is required to submit return of income on November 30, 2019)
o. Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction]
p. Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2018-19 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is November 30, 2019).

GST

- **10/11/2019**

- a. GST monthly return for the month of October 2019 (GSTR 8) for E-commerce operators registered under GST.
- b. GST monthly return for the month of October 2019 (GSTR 7) for authorities deducting tax at source.

- **11/11/2019**

- a. GST monthly return for the month of October 2019(GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore *or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. **Notification No. 44/2018 – Central Tax***

- **13/11/2019**

GST monthly return for the month of October 2019(GSTR 6) for Input Service Distributor

- **20/11/2019**

- a. GST monthly return for the month of October 2019 (GSTR 3B).
- b. GST Monthly return for the month of October 2019 (GSTR 5) for Non-resident foreign Tax Payers.
- c. GST Monthly return for the month of October 2019 (GSTR 5A) for NRI OIDAR service provider.

- **30/11/2019**

- a. GSTR-9- Annual Return of 17-18 for Regular assesses (Optional upto turnover of Rs 2cr)
- b. GSTR – 9C - Audit Report of 17-18 for assesses having Turnover exceeding Rs. 2 cr from July 2017 to March 2018.

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

ESI, PT and PF

- **11/11/2019**

- a. ESIC Half yearly return for April - September 2019.

- **15/11/2019**
 - a. ESIC payment for the month of October 2019.
 - b. Monthly PF payment for October 2019
 - c. **Filing of PF Return (ECR mode)** *(for October, 19 including pension & Insurance scheme forms)*

- **30/11/2019**
 - Payment of Professional Tax and Shop and Establishments taxes.

Companies Act, 2013

30/11/2019

AOC-4, AOC (CFS), AOC-4(XBRL) – Extended due date for Filing of financial Statements and other documents with ROC - within 30 days from the conclusion of AGM, other than OPC. (In case of OPC within 180 days from the close of the financial year)

MGT-7 – Extended due date for Filing of Annual Return by a company - within 60 days from the conclusion of AGM

BEN-2 - Return to the Registrar in respect of declaration under section 90– extended 31/12/2019

ICAI

UDIN – to be generated within 30 days from signing of financial or audit reports

Separate UDIN for tax audit report, Statutory audit report, Form 29B – MAT audit, ROC filing