

Statutory and Tax Compliance Calendar for Aug,19

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

Income Tax Act

• **07/08/2019**

- a. Due date for deposit of tax deducted/collected for the month of July, 2019.
- b. Due date for deposit of Tax deducted by an office of the government for the month of July, 2019.
- c. 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 June, 2019.
(Note: Changed from 15th to 7th from this month)

• **15/08/2019**

- a. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of July, 2019 has been paid without the production of a challan
- b. Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2019

• **30/08/2019**

- 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 July, 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 July, 2019

• **31-08- 2019**

- a. Income Tax return for the F.Y 2018-19 (A.Y 2019-20) for all assessee other than
 - (a) corporate-assessee or
 - (b) non-corporate assessee (whose books of account are required to be audited) or
 - (c) working partner of a firm whose accounts are required to be audited or
 - (d) an assessee who is required to furnish a report u/s 92E.

GST

• **10/08/2019 –**

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

• **11/08/2019**

- a. GST monthly return for the month of July 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*

• **13/08/2019**

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

• **20/08/2019**

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

CA KEDIA PINKI
FCA, DISA, LLB
MUMBAI
9869030652
pinkikediaca@gmail.com

- **21/08/2019**
E Way Bill- blocking of e-way bills on non-filing of returns for two consecutive tax periods, to be brought into effect from 21 August 2019.
- **31/08/2019**
 - a. CMP-08 Statement for payment of tax for Composition Registered Dealers. *The last date for furnishing statement containing the details of the self-assessed tax for the quarter April, 2019 to June, 2019 (extended from 31.07.2019 to 31.08.2019)*
 - b. GSTR-9 – Annual Return for Regular Dealers for the FY 2017-18
 - c. GSTR-9A – Annual Return for Composition Dealers Taxpayers for the FY 2017-18
 - d. GSTR-9B – Annual Return for E-commerce Operators for the FY 2017-18
 - e. GSTR-9C – Audit and Reconciliation Statement for dealers having turnover more than 2 crores for the FY 2017-18
 - f. Filing of ITC-04 for July 17 to March 19 for filing the details of goods or capital goods sent to job worker and received back
 - g. GSTR-7: Return of TDS (Tax deducted at source) with payment of tax.

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

ESI, PT and PF

- **15/08/2019**
 - a. ESIC payment for the month of July 2019.
 - b. Monthly PF payment for July 2019
 - c. **Filing of PF Return (ECR mode)** (for July 19 including pension & Insurance scheme forms)
- **25-08-2019**
EPF return filing for the month of July 2019
- **31-08-2019**
Payment of Professional Tax and Shop and Establishments taxes.

Companies Act, 2013

ADT-1 – Appointment of Auditors – within 15 days from the conclusion of AGM
AOC-4 – 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 – Filing of Annual Return by a company - within 60 days from the conclusion of AGM
E-form DIR-3 KYC – 30/09/19 (Note : Per day you can only do 10 web kyc from one login.)