

AUG 2023 COMPLIANCE CALENDAR

GST

THU

10

- **GSTR - 7** (Monthly)
Summary Return of
TDS & Payment under
GST Law

- **GSTR - 8** (Monthly)
Summary Return of
TCS & Payment under
GST Law

Period: July 2023

FRI

11

GSTR - 1 (Monthly)

Return of Outward
Supply where
Turnover > Rs.5 crore
or Non-QRMP
scheme

Period: July 2023

SUN

13

- **GSTR-5** (Monthly)
Summary of Outward
Taxable Supplies & tax
payable by Non-resident
taxable person.

- **GSTR-6** (Monthly)
Details of ITC received
and distributed by ISD

- **IFF** (Monthly)
Invoice Furnishing Facility
who have opted for QRMP
scheme.

Period: July 2023

SUN

20

- **GSTR - 3B** (Monthly)
Summary of Outward
Supplies, ITC Claimed
and Net Tax Payable -
Turnover > Rs. 5 crore
in the last FY or
Non-QRMP scheme

- **GSTR - 5A** (Monthly)
Summary of Outward
Taxable Supplies & tax
payable by OIDAR

Period: July 2023

FRI

25

- **PMT - 06**
(Monthly)

Challan for depositing
GST under QRMP
scheme.

Period: July 2023

THU

31

- **GSTR - 4**
(Amnesty Scheme)

Returns for taxpayers who
opted into the composition
scheme during the
aforesaid periods but
missed filing on or before
the respective due dates at
a reduced late fee of
Rs.500 per return. No late
fee applies in the case of
Nil GSTR-4. **(Extended)**

**Period: FY 2017-18 to
FY 2021-22**

THU

31

- **GSTR - 9**
(Amnesty Scheme)

Annual GST returns for
regular taxpayers to whom
filing is applicable for the
respective financial years
not yet filed at a reduced
late fee of Rs.20,000 per
return. **(Extended)**

**Period: FY 2017-18 to
FY 2021-22**

THU

31

- **GSTR - 10**
(Amnesty Scheme)

Final returns not filed
within the timeline
defined by the GST law
where the GST
registration was
cancelled, can file at a
reduced late fee.
(Extended)

**Period: GST
Registration Cancelled**

For Any Queries, please write to us:



info@sharmaandpagaria.com

Sharma & Pagaria

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Sharma & Pagaria is a 57 year old boutique advisory service provider with its founders having a combined experience of more than a 115+ years in the financial advisory domain. The team comprises qualified and motivated CA's, Tax Specialists, Audit & Finance Experts, and Capital Market Research & Management Consultants, who bring focused expertise in their respective domains.

AUG 2023 COMPLIANCE CALENDAR

TDS / TCS

MON

07

Challan No. ITNS-281

(Deposit of Tax
Deducted/Collected for
July, 2023)

MON

14

Form 16B

(U/S194-IA for June, 2023)

Form 16C

(U/S 194-IB for June, 2023)

Form 16D

(U/S 194M for June, 2023)

WED

30

Form 26QB

(U/S 194-IA for July, 2023)

Form 26QC

(U/S 194-IB for July, 2023)

Form 26QD

(U/S 194M for June, 2023)

MCA

THU

10

RBI

DNBS 4B (NBFC-structural
liquidity and interest rate
sensitivity return)

MON

14

Listed Company

Financial Results

MON

14

Listed Company

Statement of deviation(s)
or variation(s).

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INCOME TAX

TUE

15

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 July, 2023.

THU

31

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 October 31, 2023).

THU

31

Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on October 31, 2023).

WHY IS
COMPLIANCE
IMPORTANT?

TO KNOW MORE
REACH OUT TO US

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