



MONTHLY COMPLIANCE CALENDAR – SEPTEMBER 2020

INCOME TAX

FY	Due Date	Description
ITR of FY 2018-19	30th September, 2020	<i>Extended due date of ITR for AY 2019-20 for all assessee</i> <i>The due date for filing of return of income U/s 139 for the AY 2019-20 has been extended to 30/09/2020 vide Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 read with Notification No. 35 /2020, dated 24/06/2020 and Notification No. 56/2020, dated 29-07-2020</i>
FY 2020-21	07th September 2020	TDS deducted /TCS collected for the month of August, 2020 (other than TDS / TCS by an office of the government)
	15th September 2020	Advance tax second installment for FY 2020-21

ESI & EPF

	Due Date	For the Month of
ESI / EPF	15 th September, 2020	For Deposit of ESI / EPF contribution for the month of August 2020



GOODS & SERVICE TAX (GST)

Taxpayer having aggregate turnover more than Rs.5 crores in preceding FY 2019-20

Type of Return	For the Month of	Due Date / Extended Due Date
GSTR 3B	August 2020	20th Sept 2020

***Taxpayer having aggregate turnover more than Rs.1.50 crores in preceding FY 2019-20
(for those where monthly GSTR-1 is applicable / opted)***

Type of Return	For the Month of	Due Date / Extended Due Date
GSTR 1	August 2020	11th Sept 2020

Taxpayer having aggregate turnover upto Rs.5 crores in preceding FY 2019-20

Group A category State :- *Whose principal place of business is in the States / UTs of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep)*

Type of Return	For the Month of	Due Date / Extended Due Date
GSTR 3B	May 2020	12th Sept 2020
	June 2020	23rd Sept 2020
	July 2020	27th Sept 2020
	August 2020	1st October 2020



ANKG & ASSOCIATES
CHARTERED ACCOUNTANTS

Taxpayer having aggregate turnover upto Rs.5 crores in preceding FY 2019-20

Group B category State :- *Whose principal place of business is in the States / UTs of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi)*

Type of Return	For the Month of	Due Date / Extended Due Date
GSTR 3B	May 2020	15th Sept 2020
	June 2020	25th Sept 2020
	July 2020	30th Sept 2020
	August 2020	3rd October 2020

Other Returns

Type of Return	For the Month of	Due Date / Extended Due Date
GSTR 7 (Return for Tax Deducted at source to be filed by Tax Deductor)	August 2020	10th September 2020
GSTR 8 (Return of E-Commerce operator registered under GST liable to TCS)	August 2020	10th September 2020

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GST Late fee amnesty scheme	Maximum Late Fee of Rs.500/- per Return & NIL if no tax Liability on GSTR 3B from July 2017 to January 2020	if filed on or before 30th September 2020
GSTR -9 / 9A (GST Annual Return for FY 2018-19)	Taxpayers having an aggregate turnover of more than Rs. 2 crores or opted to file Annual Return	30th Sept 2020
GSTR 9C (GST Audit / Reconciliation Statement for FY 2018-19)	for Taxpayers having a Turnover of more than Rs. 5 crores	30th Sept 2020



CORPORATE COMPLIANCE

ROC Form Description	Due Date	Additional Information
Extension of time in holding of AGM for the Financial Year ended 31 st March, 2020 :-	As per the latest order issued on date 08 th September, 2020 – Such time limit is extended for 3 months for other than 1st AGM. Where GNL-1 has already been filed in accordance with MCA circular dated 17 th August, 2020 – Such pending applications is also covered under extension whether pending or rejected.	This Extensions would be ROC wise.
Due Date filing of DPT-3 (deposit and loans details)	30th Sept 2020	subject to filing of one additional form (form yet to be notified) under CFSS scheme within a period between October 1, 2020 to March 31, 2021
MSME Form	30th Sept 2020	MSME Form for the half year ended 31 st March, 2020



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CHARTERED ACCOUNTANTS

KYC of Director	30th Sept 2020	Due date of updating KYC of Director in MCA records for FY 2019-20
Re-activating DINs	30th Sept 2020	Due date for re-activating DINs, which was marked as “Deactivated” due to non filing of DIR-3 KYC
Due Date of Form BEN-2	30th Sept 2020	Form for filing Return to Registrar in respect of declaration U/s 90 for FY ending 31 st March, 2020

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