



Compliance Calendar – October

Companies Act, 2013

Compliance details	Form	Applicability	Due Date
Return for outstanding payments due to MSME as per the provisions of MSME Development Act, 2006	Form MSME 1 (Half Yearly)	Specified Companies which get supplies of goods or services from MSME, and whose payments exceed 45 days from the date of acceptance of the goods or services	10/31/2024
Filing financial statement and other documents with the Registrar	Form AOC-4/ AOC-4 CFS (XBRL & Non-XBRL)	Every Company	30 days from AGM Date
Form for filing Report on AGM	Form MGT-15	Every Listed Public Company	30 days from AGM Date
Filing of Cost Audit Report	Form CRA-4	Every Company to which Cost Audit is applicable	30 days from - receipt of Cost Audit Report

FEMA

External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	10/7/2024
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SEBI LODR Regulations

Regulation 13(3)	Statement of Investor complaints.	All Listed Entity	10/21/2024
Regulation 27 (2)	Corporate Governance	All Listed Entity, other than (a) the listed entity having equity paid up capital upto Rs. 10.00 Cr & net worth upto Rs. 25.00 Cr, as on the last date of the previous FY (b) the listed entity listed on the SME Exchange.	10/21/2024
Regulation 31(1) (b)	Shareholding Pattern.	All Listed Entity	10/21/2024

SEBI(DP) Regulations, 2018

Regulation 76 of	Reconciliation of Share Capital Audit Report		10/30/2024
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Labour Laws

State Professional Tax (PT)	From V	Entities registered with PT	10/10/2024
Deposit of Provident Fund Contributions	Monthly ECR	Entities registered with PF Authorities	10/15/2024
Deposit of E.S.I.C Contributions	Monthly ECR	Entities registered with ESIC Authorities	10/15/2024
Rule 14(3): Contracts of Apprenticeship Training by the establishment shall be forwarded to Regional Director or State Apprenticeship Advisor	Form App-4	For the apprentices engaged	10/31/2024
Rule 14(10): Employer to maintain record and send report at the end of each quarter in Form Apprenticeship 6	Form APP-1		10/15/2024
Quarterly Return by employer having ten or more employees to the inspector	Form XXVII	Rule 33	10/10/2024

INCOME TAX

TDS Payment	Challan 281	Non-government deductors	10/7/2024
TDS returns	Form 24Q/26Q/27Q	All Tax deductors	10/31/2024
TCS returns		All Tax collectors	10/15/2024
Tax Audit return	Form 3CA-3CD	corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on Nov 30)	10/31/2024
Transfer Pricing Report	From 3CEB	assessee having international or specified domestic transaction	10/31/2024
Income tax return	Respective ITR's	assessee not having any international or specified domestic transaction, is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited	10/31/2024

GST

Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who have not opted for QRMP scheme	10/11/2024
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	10/13/2024
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	10/20/2024
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	10/25/2024
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non-Resident GST Taxpayers	10/20/2024
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	10/13/2024
Return for TDS under GST	GSTR 7	Government Authorities	10/10/2024
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10/10/2024
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	10/28/2024
Summary Return of Outward and Inward Supplies along with payment of Tax	CMP-08	Composition taxpayers	10/18/2024