Statutory Compliance Calendar

for the Month of August 2020

Actual Date	Extended Date	Nature of Compliance	Compliance Period	Obligation
7-Aug-20	NA	TCS/TDS Liability Deposit	Jul-2020	Due date of depositing TCS liabilities for the previous month
7-Aug-20	NA	Equalisation Levy Deposit	Jul-2020	Equalisation Levy is a direct tax, which is withheld at the time of payment by the service recipient where the annual payment made to one service provider (Non-Residents only) exceeds Rs. 1,00,000 in one financial year for the specified and notified services.
10-Apr-2020 10-May-2020 10-Jun-2020 10-Jul-2020 10-Aug-2020	31-Aug-20	GSTR-7	Mar-2020 Apr-2020 May-2020 Jun-2020 Jul-2020	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
10-Apr-2020 10-May-2020 10-Jun-2020 10-Jul-2020 10-Aug-2020	31-Aug-20	GSTR-8	Mar-2020 Apr-2020 May-2020 Jun-2020 Jul-2020	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.
11-Aug-20	NA	GSTR-1	Jul-2020	GST Filing of returns by the registered person with an aggregate turnover of more than 1.50 crores.
13-Apr-2020 13-May-2020 13-Jun-2020 13-Jul-2020 13-Aug-2020	31-Aug-20	GSTR -6	Mar-2020 Apr-2020 May-2020 Jun-2020 Jul-2020	Due Date for filing return by Input Service Distributors.
15-Aug-20	NA	Provident Fund	Jul-2020	Due Date for payment of Provident fund contribution for the previous month.
15-Aug-20	NA	ESI	Jul-2020	Due Date for payment of Provident fund and ESI contribution for the previous month.
20-Apr-2020 20-May-2020 20-Jun-2020 20-Jul-2020 20-Aug-2020	31-Aug-20	GSTR -5	Mar-2020 Apr-2020 May-2020 Jun-2020 Jul-2020	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
20-Apr-2020 20-May-2020 20-Jun-2020 20-Jul-2020 20-Aug-2020	31-Aug-20	GSTR -5A	Jul-2020	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
20-Aug-20	NA	GSTR - 3B	Jul-2020	Due Date for filing GSTR - 3B which aggregate turnover More than 5 Crores in the previous year
22-Aug-20	27-Sep-2020 and 30-Sep-2020	GSTR - 3B	Jul-2020	Due Date for filling GSTR - 3B which aggregate turnover Less than 5 Crores in the previous year which states is Chhattisgarh, Madhya Pradesh, Maharashtra, Gujarat, Daman and Diu, Dadra & Nagar Haveli, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh
24-Aug-20	29-Sep-2020 and 30-Sep-2020	GSTR - 3B	Jul-2020	Due Date for filling GSTR - 3B which aggregate turnover less than 5 Crores in the previous year which states is Jammu and Kashmir, Laddakh, Arunachal Pradesh, Punjab, Himachal Pradesh, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha.
31-Jul-20	3-Aug-20	GSTR-1	Apr-2020 to Jun-2020	GST Filing of returns by registered person with aggregate turnover upto 1.50 crores
11-Jul-20	5-Aug-20	GSTR-1	Jun-2020	GST Filing of returns by registered person with aggregate turnover upto 1.50 crores
30-Apr-20	31-Aug-20	GSTR-4	FY 2019-20	Return filed by Composition Dealers on annual Basis

In case of any further clarification or assistance, please refer the relevant Statutory Act/Rules or feel free to contact us.

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Thanks & Regards
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