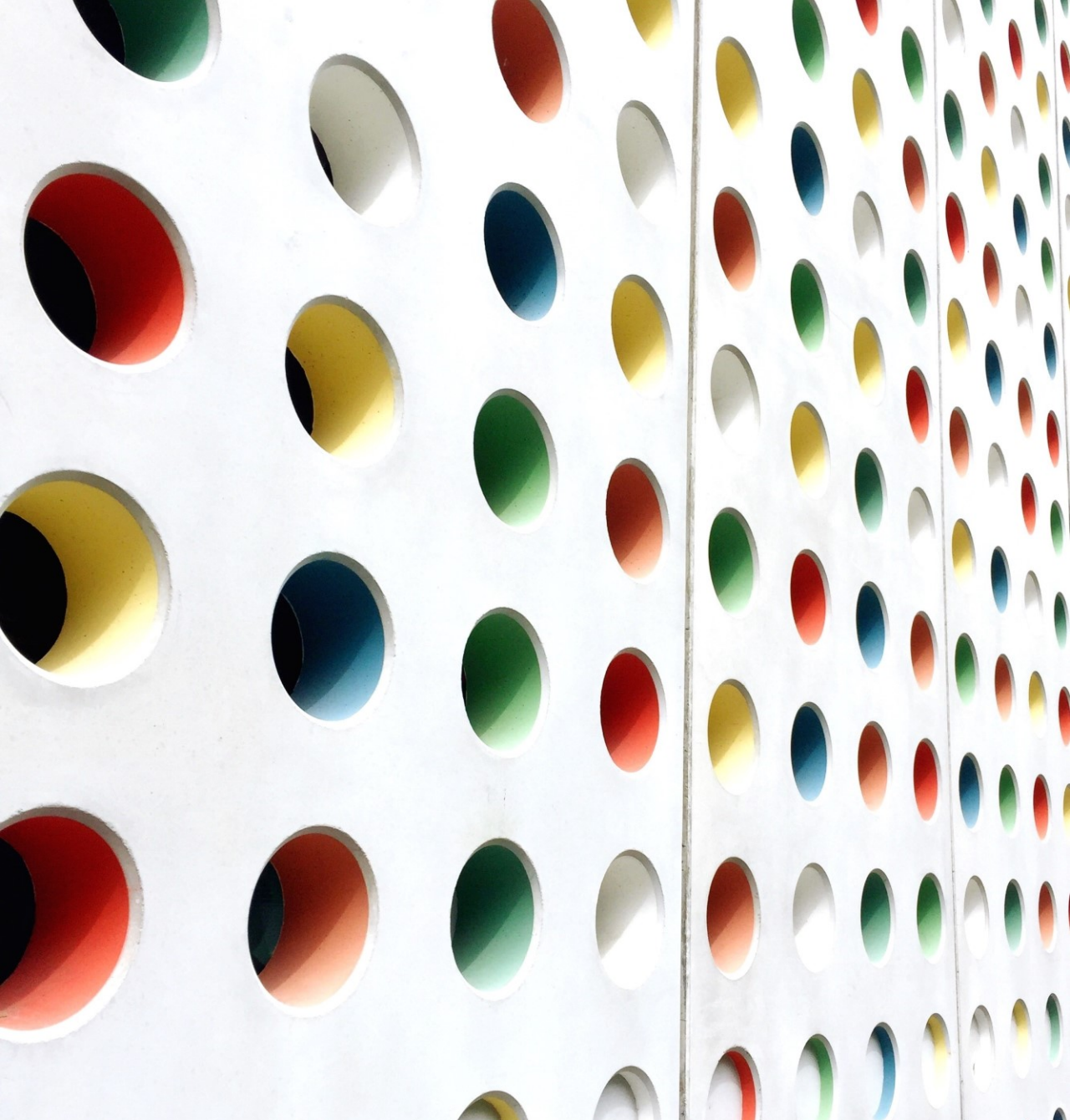


GST

Due Dates in
October 2022



Due Dates	GSTR Form/Description	Period
10.10.2022	GSTR – 7: Summary of Tax Deducted at Source (TDS) and deposited under GST laws	September 2022
10.10.2022	GSTR – 8: Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	September 2022
11.10.2022	GSTR – 1: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	September 2022
13.10.2022	GSTR – 1 IFF: Details of B2B Supply of a registered person with turnover less than INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.	July – Sep 2022
13.10.2022	GSTR – 6: Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).	September 2022
18.10.2022	CMP-08: Quarterly challan-cum-statement to be furnished by composition taxpayers.	July – Sep 2022
20.10.2022	GSTR – 5: Summary of outward taxable supplies and tax payable by a non-resident taxable person.	September 2022
20.10.2022	GSTR – 5A: Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	September 2022

Due Dates	GSTR Form/Description	Period
20.10.2022	GSTR – 3B: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	September 2022
22.10.2022	GSTR – 3B: Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the QRMP scheme and registered in category X states or UTs*	July – Sep 2022
24.10.2022	GSTR – 3B: Summary of outward supplies, ITC claimed, and net tax payable by taxpayers who have opted for the ORMP scheme and registered in category Y states or UTs**	July – Sep 2022
25.10.2022	PMT – 06: Registered person opted to file return under QRMP Scheme.	September 2022
28.10.2022	GSTR – 11: Statement of inward supplies received by persons having Unique Identification Number (UIN)	September 2022

* **Category X States** – Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Puducherry, Daman and Diu and Dadra and Nagar haveli, Andaman and Nicobar islands, Lakshadweep.

** **Category Y States** – HP, Punjab, Uttarakhand, Haryana, Uttar Pradesh, Rajasthan, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi.

Note: Option to file Tran 1 and Tran 2, on the GST portal will be open from 01.10.2022 to 30.11.2022.

Thank You !

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