

Compliance Requirement Under Income Tax Act, 1961

S No.	Compliance Particulars	Due Dates
1	Due date of depositing TDS/TCS liabilities under the Income Tax Act, 1961 for the previous month (Nov. – 22).	07.12.2022
2	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2021 has been paid without the production of a challan	15.12.2022
3	Third instalment of advance tax for the assessment year 2023-24	15.12.2022
4	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of October, 2022	15.12.2022
5	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of October, 2022 & Due date for issue of TDS Certificate for tax deducted under section 194M in the month of October, 2022	15.12.2022
6	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 November, 2022	15.12.2022
7	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2022 Note: Applicable in case of specified person as mentioned under section 194S	15.12.2022
8	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of November, 2022	30.12.2022
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of November, 2022	30.12.2022
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of November, 2022	30.12.2022
11	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2021 to December 31, 2021) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	30.12.2022
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of November, 2022 Note: Applicable in case of specified person as mentioned under section 194S	30.12.2022

13	Filing of belated/revised return of income for the assessment year 2022-23 for all assessee (provided assessment has not been completed before December 31, 2022)	31.12.2022
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Compliance Requirement Under GST		
Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws. GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	10.12.2022
GSTR 1 (Monthly)	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme for the quarter of Oct-Dec 2022.	11.12.2022
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Oct-Dec 2022. Details of ITC received and distributed by an Input Service Distributors.	13.12.2022
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Oct-Dec 2022.	20.12.2022
GSTR-3B (Monthly)	Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.12.2022
GSTR-3B (Monthly)	Applicable on Group B States, below 5 Crore: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	24.12.2022
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.12.2022
GSTR-11	Statement of inward supplies received by persons having Unique Identification Number (UIN)	28.12.2022
GSTR 9 and GSTR 9C	GSTR 9 is an annual return to be filed once for each financial year, by the registered taxpayers whose turnover is above Rs 2crs. GSTR 9C is an annual audit form for all the taxpayers having the turnover above 5 crores in a particular financial year.	31.12.2022

RFD-10	GST Refund: Refund of Tax to Certain Persons 18 Months after the end of quarter for which refund is to be claimed	X
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<u>Labour laws</u>		
1	Provident Fund Payment for November	15.12.2022
2	ESI Payment for November	15.12.2022

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.