

STATUORY TAX COMPLIANCE CALENDER FOR DECEMBER 2023**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of NOVEMBER, 2023. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07.12.2023
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of OCTOBER, 2023	15.12.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of OCTOBER, 2023	15.12.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of OCTOBER, 2023	15.12.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of OCTOBER, 2023 Note: Applicable in case of specified person as mentioned under section 194S	15.12.2023
6	Third instalment of advance tax for the assessment year 2024-25	15.12.2023
7	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of NOVEMBER, 2023 has been paid without the production of a challan	15.12.2023
8	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, 2023	15.12.2023
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of NOVEMBER, 2023	30.12.2023
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of NOVEMBER, 2023	30.12.2023
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of NOVEMBER, 2023	30.12.2023
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of NOVEMBER, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30.12.2023
13	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2022 to December 31, 2022) 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.	30.12.2023
14	Filing of belated/revised return of income for the assessment year 2023-24 for all assessee (provided assessment has not been completed before December 31, 2023)	31.12.2023

Compliance Requirement Under GST 2017**A. Filing of GSTR –3B / GSTR 3B QRMP**

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY		
Tax Period	PARTICULARS	Due Date
NOVEMBER, 2023	Due Date for filling GSTR – 3B return for the month of NOVEMBER, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20.12.2023
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
NOVEMBER, 2023	Due Date for filling GSTR – 3B return for the month of NOVEMBER 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filling of GSTR-3B	22.12.2023
Group A States: 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		
c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)		
NOVEMBER, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24.12.2023
Group B States: 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		

B. Filing Form GSTR-1:

Monthly return (NOVEMBER, 2023)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.	11.12.2023
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.12.2023
GSTR -6	Every Input Service Distributor (ISD)	13.12.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.12.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.12.2023

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	GSTR – 1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST	13.12.2023
Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.12.2023

E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

Due Date Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.12.2023
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G. GSTR 11: Statement of inward supply of goods or services or both received by UIN holders

GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies. Due date: Must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.

Labour laws

1	Provident Fund Payment for OCTOBER	15.12.2023
2	ESI Payment for OCTOBER	15.12.2023

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

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