

COMPLIANCE CALENDAR - DECEMBER 2022

GST | IT | FEMA | PF/ESI | ROC | PT/CT

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of November-22
	IT	TDS/TCS payment for the month of November-22
10	GST	GSTR-7 (GST TDS) for the month of November-22.
	GST	GSTR-8 (GST TCS) for the month of November-22.
11	GST	GSTR-1 for the month of November-22 (Not opted for QRMP scheme or Annual Turnover > 5 crores).
13	GST	GSTR-1 IFF (Invoice furnishing facility) for November-22 (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of November-22.
15	IT	Third Installment of Advance tax for AY 2023-24
	PF	PF payment for the month of November-22.
	PF	PF - ECR Filing for the month of November-22.
	ESI	ESIC payment for the month of November-22.
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA, IB & M in the month of October-22
20	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2022
	GST	GSTR-3B for the month of November-22. (Annual Turnover > 5 Crores).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of November-22.
25	GST	GSTR-5A (OIDAR Services) for the month of November-22.
	GST	PMT-06 Challan for depositing tax (for taxpayers opting for quarterly GSTR 3B).
30	IT	Due date for furnishing challan-cum-statement in respect of tax deducted under section 194IA, IB & M in the month of November-22
	IT	Furnishing of report in Form No. 3CEAD for a reporting accounting year by a constituent entity, resident in India. (assuming reporting accounting year is January 1, 2021 to December 31, 2021)
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of November, 2022
31	IT	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)
	GST	Due date for filing GSTR 9 & 9C
	FEMA	RBI Annual Performance Report by all companies having investment outside India
	ROC	Due date for holding First AGM for a company incorporated in FY 21-22