

## COMPLIANCE CALENDAR - JANUARY 2022

Date	Type	Due Date
7	FEMA	ECB-2 return for the month of Dec-21.
	IT	Due date for deposit of TDS/TCS for the month of Dec-21. *(1).
	IT	Due date for deposit of TDS for Q3 (Oct-21-Dec-21). *(2).
10	GST	GSTR-7 (GST TDS) for the month of Dec-21.
	GST	GSTR-8 (GST TCS) for the month of Dec-21.
11	GST	GSTR-1 for the month of Dec-21 (for taxpayers having turnover > INR 1.50 crore).
13	GST	GSTR-1 for Q3 (Oct-21-Dec-21) (for taxpayers having turnover < INR 1.50 crore).
	GST	GSTR-6 (Return for Input Service Distributor) for the month of Dec-21.
	GST	GSTR-1 IFF (Invoice furnishing facility) for Dec-21 of the period Oct-21-Dec-21 (QRMP Scheme).
14	IT	Due date for issue of TDS Certificate U/S.194-IA, IB, M in the month of Nov-21.
15	IT	Tax audit due date (Audit report under section 44AB) for AY21-22 for all tax audit assessee. *(3).
	IT	Due date for furnishing of Form 24G by an office of the Government.
	IT	Quarterly statement of TCS for the quarter ending 31st Dec 2021.
	IT	Quarterly statement of foreign remittances in Form No. 15CC for quarter ending 31st Dec 2021. (To be furnished by authorized dealers).
	IT	Due date for furnishing of Form 15G/15H declarations received during the quarter ending 31st Dec 2021.
	PF	PF payment for the month of Dec-21.
	PF	PF - ECR Filing for the month of Dec-21.
ESI	ESIC payment for the month of Dec-21.	
18	GST	GSTR-CMP-08 for Q3 (Oct-21-Dec-21) (Composition Scheme Dealers).
20	GST	GSTR-3B for the month of Dec-21. (Annual Turnover > 5 Crores).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of Dec-21.
	GST	GSTR-5A (OIDAR Services) for the month of Dec-21.
22/24	GST	GSTR-3B for Q3 (Oct-21-Dec-21). (Annual Turnover <= 5 Crores).
25	GST	FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another job worker for the quarter ending Dec-21.
	IT	Due date of furnishing of Form 24G by an office of the government where TDS/TCS for the month of Dec-21 has been paid without the production of challan.
30	IT	Quarterly TCS certificate In respect of Q3 (Oct-21-Dec-21).
	IT	Due date for furnishing of challan-cum-statement for TDS u/s 194-IA, IB, M deducted in Dec-2021.
31	IT	Quarterly statement of TDS for the quarter ending Dec-21.
	IT	Form No. 3CEAC {286(1)} by a resident constituent entity of an international group whose parent is a non-resident.
	IT	Tax audit due date (Audit report under section 44AB) for AY21-22 for all tax audit assessee who is also required to submit a report under section 92E. *(3).

\*(1) 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.

\*(2) When Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H.

\*(3) The due date for filing of audit report for Assessment Year 2021-22 has been extended vide Circular no. 17/2021, dated 09-09-2021