

COMPLIANCE CALENDAR - JANUARY 2023

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

| Date | Type | Nature of compliance |
|-------|------|--|
| 7 | FEMA | ECB-2 return for the month of Dec-22. |
| | IT | Due date for deposit of TDS/TCS for the month of Dec-22. |
| | IT | Due date for deposit of TDS for Q3 when when Assessing Officer has permitted quarterly deposit of TDS under 192, 194A, 194D or 194H (Oct-22-Dec-22). |
| 10 | GST | GSTR-7 (GST TDS) for the month of Dec-22. |
| | GST | GSTR-8 (GST TCS) for the month of Dec-22. |
| 11 | GST | GSTR-1 for the month of Dec-22 (for taxpayers having turnover > INR 1.50 crore). |
| 13 | GST | GSTR-1 for Q3 (Oct-22-Dec-22) (for taxpayers having turnover < INR 1.50 crore). |
| | GST | GSTR-6 (Return for Input Service Distributor) for the month of Dec-22. |
| 14 | IT | Due date for issue of TDS Certificate U/S.194-IA, IB, M in the month of Nov-21. |
| 15 | IT | Quarterly statement of TCS for the quarter ending 31st Dec 2022. (Form 27EQ) |
| | PF | PF payment for the month of Dec-22. |
| | PF | PF - ECR Filing for the month of Dec-22. |
| | ESI | ESIC payment for the month of Dec-22. |
| 18 | GST | GSTR-CMP-08 for Q3 (Oct-22-Dec-22) (Composition Scheme Dealers). |
| 20 | GST | GSTR-3B for the month of Dec-22. (Annual Turnover > 5 Crores). |
| | GST | GSTR-5 (Non-Resident Taxable Person) for the month of Dec-22. |
| | GST | GSTR-5A (OIDAR Services) for the month of Dec-22. |
| 22/24 | GST | GSTR-3B for Q3 (Oct-22-Dec-22). (Annual Turnover <= 5 Crores). |
| 30 | IT | Quarterly TCS certificate In respect of Q3 (Oct-22-Dec-22). |
| | IT | Due date for furnishing of challan-cum-statement for TDS u/s 194-IA, IB, M |
| 31 | IT | Quarterly statement of TDS for the quarter ending Dec-22. (Form 24Q, 26Q, and |
| | IT | Form 3CEAC by a resident constituent entity under section 286(1) of the Income Tax Act, 1961 read with Rule 10DB of Income Tax Rules, 1962. |
| | GST | Last date to opt out of QRP scheme for the quarter ending March 2023. |