

COMPLIANCE CALENDAR - NOVEMBER 2022

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

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of October-22
	IT	TDS/TCS payment for the month of October-22
	IT	Due date to submit ITR for the FY 2021-22; Applicable to (a) corporate - assessee or (b) non corporate - assessee (whose books of account are required to be audited) or (c) partner of firm whose accounts are required to be audited. *Refer Note
10	GST	GSTR-7 (GST TDS) for the month of October-22.
	GST	GSTR-8 (GST TCS) for the month of October-22.
11	GST	GSTR-1 for the month of October-22 (Not opted for QRMP scheme or Annual Turnover > 5 crores).
13	GST	GSTR-1 IFF (Invoice furnishing facility) for Oct-22 (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of October-22.
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA, IB, M & S in the month of September-22
15	IT	Quarterly TDS Certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2022
	PF	PF payment for the month of October-22.
	PF	PF - ECR Filing for the month of October-22.
	ESI	ESIC payment for the month of October-22.
20	GST	GSTR-3B for the month of October-22. (Annual Turnover > 5 Crores).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of October-22.
	GST	GSTR-5A (OIDAR Services) for the month of October-22.
25	GST	PMT-06 - Challan for depositing GST by taxpayers who have opted for quarterly filing of GSTR-3B under QRMP scheme
29	ROC	Form MGT-7 (Annual Return) for companies (Normally Form MGT-7 is filed within 60 days of conclusion of AGM) *Refer note
30	IT	Due date for furnishing challan-cum-statement in respect of tax deducted under section 194IA, IB, M & S in the month of October 2022
	IT	Due date to submit ITR for the FY 2021-22, in case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
	IT	Form 3CEAA by constituent entity of an international group for the accounting year 2021-22
	IT	Form 3CEFB - Due date to exercise option of safe harbour rules for international transaction.
	IT	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2022).
	IT	Form 26Q - E-TDS Return for the quarter ending September 30, 2022 *Refer Note

***Note:**

1. Original due date is 31st October 2022 - Extended to 7th November vide Circular No. 20/2022 dated 26/10/2022
2. Assuming the Date of Annual General Meeting to be 30th September, 2022
3. Original due date is 31st October 2022 - Extended to 30th November vide Circular No 21/2022 dated 27/10/2022