

## COMPLIANCE CALENDAR - NOVEMBER 2023

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

Date	Type	Nature of compliance
7	IT	Due date for deposit of Tax deducted/collected for the month of October, 2023. However, all 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
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of September, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of September, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of September, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of September, 2023. Note: Applicable in case of specified person as mentioned under section 194S
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2023 has been paid without the production of a challan
	IT	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 October, 2023
	IT	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2023
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
28	ROC	MGT-7/7A - Filing of annual returns for FY 2023-24
28	IT	Return of income for the assessment year 2023-24 in the 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	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2022-23
	IT	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2022-23 (Form No. 64)

## COMPLIANCE CALENDAR - NOVEMBER 2023

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

30	IT	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2022-23) to units holders
	IT	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA.
	IT	Due date to exercise option of safe harbour rules for specified domestic transaction by furnishing Form 3CEFB
	IT	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2022-23. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A
	IT	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].
	IT	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2023).
	IT	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2023).
	IT	The due date of furnishing of Return of Income in Form ITR-7 for the Assessment Year 2023-24 in the case of assessee referred to in clause (a) of Explanation 2 to section 139(1). Note: The due date has been extended from October 31, 2023 to November 30, 2023 vide Circular no. 16/2023, dated 18-09-2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of October, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of October, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of October, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of October, 2023. Note: Applicable in case of specified person as mentioned under section 194S