

COMPLIANCE CALENDAR - DECEMBER 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 November, 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
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Third instalment of advance tax for the assessment year 2024-25
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2023 has been paid without the production of a challan
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of October, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of October, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of October, 2023
	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 November, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2023. Note: Applicable in case of specified person as mentioned under section 194S
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	IT	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2022 to December 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of November, 2023

COMPLIANCE CALENDAR - DECEMBER 2023

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

30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of November, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of November, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of November, 2023. Note: Applicable in case of specified person as mentioned under section 194S
31	GST	GSTR-9-Annual Return
	GST	GSTR-9A-Annual Return (Composition Scheme Dealers)
	GST	GSTR-9C-Annual Reconciliation Statement
	IT	Filing of belated/revised return of income for the assessment year 2023-24 for all assessee (provided assessment has not been completed before December 31, 2023)