

## Due Date Compliance Calendar December 2022

Due Date Compliance Calendar for the Month of December 2022 (As updated on 04th December 2022)

### **A. Due dates for Compliances under GST**

> 31-12-2022- GSTR 9 – The Most Comprehensive Annual Return for FY 2021-22 by ALL registered persons having an aggregate turnover of more than Rs. 2 crores or opted to file Annual Return. However, registered person with aggregate turnover upto INR 2 crores have option to file GSTR-9.

> 31-12-2022- GSTR-9C – Annual Return for FY 2021-22 by registered person whose Annual Turnover for FY 2021-22 is above Rs. 5 cores (Annual Return + Reconciliation Statement in GSTR-9C self-certified by the businesses themselves).

### **> GSTR-3B – Monthly GST Return**

<b>Turnover in the previous financial year</b>	<b>Return for the Month</b>	<b>Due Date</b>
For Taxpayer with Annual Turnover more than Rs. 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	NOV -2022	20-DEC

From February 2022 onwards, if the GSTR-3B return for a particular month not filed by the taxpayer, then it will not be allowed to file the GSTR-1 of subsequent month.

### **GSTR-1**

<b>Turnover</b>	<b>Return for Month / Quarter</b>	<b>Due Date</b>
ABOVE INR. 5.00 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	NOV -2022	11-DEC
GSTR-1 / IFF – Optional for Taxpayers who have opted for QRMP	NOV -2022	13-DEC

- > 25-12-2022- Payment of tax in PMT-06 by a registered person who has opted to file return under QRMP Scheme in PMT-06 – challan for NOV month
- > 20-12-2022- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for NOV month
- > 20-12-2022- Due date for filing GSTR-5A (to be filed by the OIDAR) for NOV month
- > 13-12-2022- Due date for filing GSTR-6 (to be filed by Input Service Distributor for NOV month.
- > 10-12-2022- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for NOV month
- > 10-12-2022- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for NOV month.
- > RFD-10 – 18 Months after the end of quarter for which refund is to be claimed.

**B. Due dates for Compliance under Income tax**

- > 07-12-2022 – Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of Nov.
- > 31-12-2022-Filing of belated / revised return of income for the assessment year 2022-23 for all assessee (provided assessment has not been completed before December 31, 2022)
- > 15-12-2022 – Third instalment of advance tax for the assessment year 2023-24 (Financial Year 2022-23)
- > 15-12-2022- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o OCT
- > 15-12-2022- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o OCT

> 15-12-2022- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs. 1 crore) in m/o OCT

> 15-12-2022- Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2022 (Applicable in case of specified person as mentioned under section 194S)

> 30-12-2022-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of NOV

**C. Due dates Compliances under ESI, PF Acts**

> 15-12-2022- ESIC Payment for m/o NOV 2022

> 15-10-2022-PF Payment for m/o NOV 2022