

Due Date Compliance Calendar for DEC 2022

A. Due dates for Compliances under GST

- A. 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.
- B. 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

<i>Turnover in the previous financial year</i>	<i>Return for the Month</i>	<i>Due Date</i>
<i>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.</i>	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.

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

GSTR-1

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

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

- 15-12-2022 - Third instalment of advance tax for the assessment year 2023-24
- 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
- 15-12-2022-PF Payment for m/o NOV 2022

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES