

<b>STATUTORY COMPLIANCE DUE DATES -DECEMBER-2023</b>		
<b>Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF &amp; ROC, Karnataka Professional Tax.</b>		
DueDate	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	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.
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of November, 2023.
10	GST GSTR-7	Filing of GSTR-7 for the month of November, 2023 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of November, 2023 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of November, 2023 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributers for the month of November 2023.
13	GST GSTR-1/IFF	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility(IFF) under QRMP scheme.
13	GST GSTR - 5	Filing of GSTR-5 for the month of November, 2023 by a non-resident taxable person of all outward taxable supplies and tax payable.
15	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of October, 2023.
15	Income-Tax 24G	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.
15	Income-tax Advance tax	Third instalment of advance tax for the assessment year 2024-25.
15	Income-Tax FORM-3BB	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of November 2023.
15	ESI	ESI Payment & Return filing for the month of November, 2023.
15	EPF	EPF Payment & Return filing for the month of November, 2023.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of November, 2023.

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CHARTERED ACCOUNTANTS

20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of November, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of November, 2023.
25	GST PMT-06	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.
28	GST GSTR-11	Filing of GSTR-11 by persons having Unique Identification Number (UIN) of statement of inward supplies for claiming a GST refund.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of November, 2023.
30	Income-tax Form 3CEAD	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.
30	Income-tax Belated/ revised return	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)
31	GST GSTR-9 & 9C	GST Annual Return Filing for FY 2022-23
	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.
<b>Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars &amp; Notifications for the extensions and changes in compliance due dates.</b>		
<i>This Document was Updated on 30-Nov-2023</i>		