

STATUTORY COMPLIANCE DUE DATES -JANUARY-2024		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & Karnataka Professional Tax.		
DueDate	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of December, 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 December, 2023.
10	GST GSTR-7	Filing of GSTR-7 for the month of December, 2023 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of December, 2023 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of December, 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 December 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 December, 2023 by a non-resident taxable person of all outward taxable supplies and tax payable.
14	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M in the month of November, 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 December, 2023 has been paid without the production of a challan.
15	Income-Tax TCS	Quarterly statement of TCS for the quarter ending December, 2023
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 December 2023.
15	ESI	ESI Payment & Return filing for the month of December, 2023.
15	EPF	EPF Payment & Return filing for the month of December, 2023.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of December, 2023.

Manohar Chowdhry & Associates

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20	GST GSTR-3B	Due Date for filing GSTR – 3B return for the month of December, 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 December, 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 in the month of December, 2023.
31	Income-Tax TDS	Quarterly statement of TDS for the quarter ending December, 2023
	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.

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 & Notifications for the extensions and changes in compliance due dates.

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