

## Tax & Compliance Calendar for December'2021

7 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> Monthly payment of TDS &amp; TCS</li><li>• <b>Income Tax:</b> Monthly payment of Equalization Levy</li></ul>
10 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-7 - Return for TDS Deductor under GST</li><li>• <b>GST:</b> GSTR-8 - Return for E-commerce operator</li></ul>
11 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-1 - Monthly return of outward supplies (For turnover above Rs. 5 Crores or opted to file monthly return)</li></ul>
13 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-6 - Return for Input Service Distributor</li><li>• <b>GST:</b> IFF - monthly return of outward supplies (who opted QRMP) (Optional)</li></ul>
14 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Companies Act:</b> Form ADT-1-Intimation about appointment of auditor after conclusion of AGM by Companies</li></ul>
15 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> 3<sup>rd</sup> installment of advance tax for the AY 2022-23 (75% of Advance Tax Liability)</li><li>• <b>Income Tax:</b> Issue of TDS Certificate u/s 194-IA, 194-IB &amp; 194M for m/o Oct'21</li><li>• <b>Income Tax:</b> Furnishing of Form 24G by an office of the Government for m/o Nov'21</li><li>• <b>PF &amp; ESI:</b> Payment of PF &amp; ESI for the m/o Nov'21</li></ul>
20 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-3B - Monthly return for turnover above Rs. 5 Crores and other than QRMP</li><li>• <b>GST:</b> GSTR-5 - Return for Non-resident taxable person</li><li>• <b>GST:</b> GSTR-5A - Details of supplies of OIDAR services</li></ul>
25 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> Monthly payment of GST for taxpayers who opted QRMP</li></ul>
30 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> Challan cum statement of TDS in respect of tax deducted u/s 194IA,194M, 194-IB for m/o Nov'21</li><li>• <b>Companies Act:</b> Form AOC-4 (CFS, XBRL, Non-XBRL) for the FY 2020-21 by Companies</li></ul>
31 <sup>st</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> ITR filing for non-audit &amp; non-transfer pricing cases for the FY 2020-21</li><li>• <b>Income Tax:</b> Furnishing of Equalization Levy statement for the FY 2020-21</li><li>• <b>GST:</b> GSTR-9 &amp; 9C - GST Annual Return for FY 2020-21</li></ul>