

Important Tax & Compliance Due Dates for Dec'2023

1 st	<ul style="list-style-type: none">• GST: Advisory of Two Factor Authentication for Taxpayers rolled out for Punjab, Chandigarh, Uttarakhand, Rajasthan and Delhi in 1st Phase
7 th	<ul style="list-style-type: none">• Income Tax: Monthly payment of TDS & TCS
10 th	<ul style="list-style-type: none">• GST: GSTR-7 - Return for TDS Deductor under GST• GST: GSTR-8 - Return for E-commerce operator
11 th	<ul style="list-style-type: none">• GST: GSTR-1 - Monthly return of outward supplies (For turnover above Rs.5 Crores or opted to file monthly return)
13 th	<ul style="list-style-type: none">• GST: GSTR-5 - Return for Non-resident taxable person• GST: GSTR-6 - Return for Input Service Distributor• GST: IFF - Monthly return of outward supplies (Who opted QRMP) (Optional)
15 th	<ul style="list-style-type: none">• PF & ESI: Payment of PF & ESI for the m/o Nov'23• Income Tax: Payment of Third Instalment of Advance Tax (75%) for the FY 2023-24• Income Tax: Furnishing of Form 24G by an office of the Government for the m/o Nov'23• Income Tax: Issue of TDS Certificate for tax deducted u/s 194-IA, 194-IB & 194-M in the m/o Oct'23
20 th	<ul style="list-style-type: none">• GST: GSTR-3B - Monthly return for turnover above Rs. 5 Crores or opted to file monthly return.• GST: GSTR-5A - Details of supplies of OIDAR services
25 th	<ul style="list-style-type: none">• GST: GSTR- PMT 06 - Monthly Payment of GST for taxpayers who opted QRMP
30 th	<ul style="list-style-type: none">• Income Tax: Challan cum statement of TDS in respect of tax deducted u/s 194-IA, 194-IB & 194-M for the m/o Nov'23
31 st	<ul style="list-style-type: none">• Income Tax: Belated/ Revised Income Tax Return for the FY 2022-23• GST: GSTR-9- Annual Return for the FY 2022-23 for turnover above Rs. 2 Crores• GST: GSTR-9C- Annual Reconciliation Form for the FY 2022-23 for turnover above Rs. 5 Crores