

# Important Tax & Compliance Due Dates for Dec'2022

7 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> Monthly payment of TDS &amp; TCS</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>
15 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>Income Tax:</b> Furnishing of Form 24G by an office of the Government for m/o Nov'22</li><li>• <b>Income Tax:</b> 3<sup>rd</sup> Installment of advance tax for AY 2023-24</li><li>• <b>Income Tax:</b> Issue of TDS Certificate for tax deducted u/s 194-IA, 194-IB, 194-M and 194-S in the m/o Oct'22</li><li>• <b>PF &amp; ESI:</b> Payment of PF &amp; ESI for the m/o Nov'22</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>
22 <sup>nd</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-3B – Monthly return for turnover below Rs. 5 Crores &amp; who not opted for QRMP (States/UT's: West &amp; South India)</li></ul>
24 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-3B – Monthly return for turnover below Rs. 5 Crores &amp; who not opted for QRMP (States/UT's: East &amp; North India)</li></ul>
25 <sup>th</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR- PMT 06 - 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 194-IA, 194-IB, 194-M, and 194-S for the m/o Nov'22</li></ul>
31 <sup>st</sup>	<ul style="list-style-type: none"><li>• <b>GST:</b> GSTR-9 - Annual Return for the FY 2021-22 for turnover above Rs. 2 Crores</li><li>• <b>GST:</b> GSTR-9C - Annual Reconciliation Form for the FY 2021-22 for turnover above Rs. 5 Crores</li><li>• <b>Income Tax:</b> Belated/Revised return for the AY 2022-23</li></ul>