

DEC 2023 COMPLIANCE CALENDAR

GST

SUN

10

- **GSTR - 7** (Monthly)
Summary Return of
TDS & Payment under
GST Law

- **GSTR - 8** (Monthly)
Summary Return of
TCS & Payment under
GST Law

MON

11

GSTR - 1 (Monthly)

Return of Outward
Supply where Turnover
> Rs.5 crore or
Non-QRMP scheme.

WED

13

- **GSTR-5** (Monthly)
Summary of Outward Taxable
Supplies & tax payable by
Non-resident taxable person.

- **GSTR-6** (Monthly)
Details of ITC received and
distributed by ISD

- **IFF** (Monthly)
Invoice Furnishing Facility who
have opted for QRMP scheme.

WED

20

- **GSTR-3B** (Monthly)
Summary of Outward
Supplies, ITC Claimed
and Net Tax Payable -
Turnover > Rs. 5 crore in
the last FY or Non-QRMP
scheme

- **GSTR-5A** (Monthly)
Summary of Outward
Taxable Supplies & tax
payable by OIDAR

MON

25

PMT - 06 (Monthly)

Challan for depositing
GST under QRMP
scheme.

SUN

31

- **GSTR-9** (Yearly)
GST Annual Return for FY
2022-23

- **GSTR-9C** (Yearly)
GST Annual
Reconciliation Statement
& Certification for FY
2022-23

For Any Queries, please write to us:



info@sharmaandpagaria.com

Sharma & Pagaria

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Sharma & Pagaria is a 57 year old boutique advisory service provider with its founders having a combined experience of more than a 115+ years in the financial advisory domain. The team comprises qualified and motivated CA's, Tax Specialists, Audit & Finance Experts, and Capital Market Research & Management Consultants, who bring focused expertise in their respective domains.

INCOME TAX

FRI

15

Third instalment of advance tax for the assessment year 2024-25

FRI

15

Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of November, 2023

SAT

30

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.

SUN

31

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)

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TDS / TCS

THU

07

Challan No. ITNS-281

Deposit of Tax
Deducted/Collected for
November, 2023

FRI

15

Form 16A (U/S194-S
for October, 2023)

Form 16B (U/S194-IA
for October, 2023)

Form 16C (U/S194-IB
for October, 2023)

Form 16D (U/S 194M
for October, 2023)

SAT

30

Form 26QB (U/S
194-IA for Nov, 2023)

Form 26QC (U/S
194-IB for Nov, 2023)

Form 26QD (U/S
194M for Nov, 2023)

SAT

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Challan No. ITNS-281

(Tax deducted under
section 194S for
November, 2023)

WHY IS
COMPLIANCE
IMPORTANT?

TO KNOW MORE
REACH OUT TO US

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