

2022

December Compliance Calendar

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
28	29	30	01	02	03	04
05	06	07 TDS Payment	08	09	10 GST Return	11 GST Return
12	13 GST Return	14	15 PF & ESIC Pyt, TDS Certificate and Advance Tax	16	17	18
19	20 GST Return	21	22	23	24	25 GST Return
26	27	28	29	30 TDS Challam/Statement	31 Income Tax Return GSTR 9 and 9C	01
02	03	<i>Note:</i>				

1) The due dates are as of November 30, 2022. 2) Best efforts are placed to compile these due dates, still we would appreciate if you draw our attention to any inaccuracy.



The reporting period and details of compliances are summarised as under;

Due Date	Reporting Period	Compliance Details	Due Date	Reporting Period	Compliance Details
07-Dec-22	Nov-22	Deposit of Tax Deducted/Tax Collected (TDS/TCS) Under IT Act, 1961	15-Dec-22	Nov-22	Payment of PF and ESIC
10-Dec-22	Nov-22	Summary of Tax Deducted (GSTR 7) and Tax Collected (GSTR 8)	20-Dec-22	Nov-22	GSTR 3B, Any Person Registered Under GST having turnover more than 5 Cr in Previous Year or who have opted for Monthly Return
11-Dec-22	Nov-22	GSTR 1 (GST Registered Taxpayers who have opted for Monthly Filing of GST returns)	25-Dec-22	Nov-22	PMT 06, Any Person Registered Under GST having turnover less than 5 Cr in Previous Year and who have opted for QRMP Scheme
13-Dec-22	Nov-22	IFF (GST Registered Taxpayers who have opted for Quarterly Filing of GST returns (Opted for QRMP Scheme)	30-Dec-22	Sep-22	Due date for issue of TDS Challan/Statement for tax deducted under section 194 IA, 194 IB and 194 M, 194 S
13-Dec-22	Nov-22	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributor (ISD)	31-Dec-22	AY 22-23	Filing of belated/revised return of income for the assessment year 2022-23 for all assessee
15-Dec-22	Oct-22	Due date for issue of TDS Certificate for tax deducted under section 194 IA, 194 IB and 194 M and 194 S	31-Dec-22	FY 21-22	GSTR 9 (Mandatory for Taxpayer whose outward supply in FY 21-22 is exceeding 2 Crore)
15-Dec-22	AY 23-24	Third Installment of Advance Tax	31-Dec-22	FY 21-22	GSTR 9C (Taxpayer whose outward supply in FY 21-22 is exceeding 5 Crore)

This calendar is prepared exclusively for the benefits of the clients & well-wishers of M/s. Shah Mehta & Bakshi, Chartered Accountants. This should not be used as substitute for professional advice. Reasonable care has been taken for ensuring the accuracy and authenticity of the contents of this calendar. However, we do not take any error or omission contained therein on any account. It is recommended that the readers should take professional advice before acting on the same.



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