

STATUTORY COMPLIANCE DUE DATES -JANUARY-2023

Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	TDS/TCS Remittance for the month of December 2022
10	GST GSTR 7	Filing of GSTR-7 for the month of December 2022 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of December 2022 by E-Commerce Operators. (GST TCS)
11	GST GSTR-1	Filing of GSTR-1 for the month of December 2022 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-1	Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional).
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributers for the month of December 2022.
14	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M in the month of December 2022
15	Income-Tax FORM-24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December 2022 has been paid without the production of a challan
15	Income-Tax TCS	Due date for Quarterly statement of TCS for the quarter ending December 31, 2022
15	Income-Tax Foreign Remittance	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December 2022
15	Income-Tax Form 15G/15H	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December 2022
15	ESI	ESI Payment & Return filing for the month of December 2022.
15	EPF	EPF Payment & Return filing for the month of December 2022.
18	GST CMP-08	Due date for furnishing of FORM CMP-08 for the quarter (October 2022 to December 2022)
20	GST GSTR-5	Monthly GSTR 5 for December 2022 (Non-resident taxable person)
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of December-2022.

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20	GST GSTR-3B	Filing of GSTR-3B for the month of December-2022 for taxpayers having a Turnover of more than ₹ 5.0 Crores opted to file monthly returns.
22	GST GSTR-3B	Due date for filing GSTR-3B for the Quarter October - December 2022 for Category 1 States.
24	GST GSTR-3B	Due date for filing GSTR-3B for the Quarter October - December 2022 for Category 2 States.
30	Income-Tax TCS	Quarterly TCS certificate in respect of quarter ending December 31, 2022
30	Income-Tax TDS	Due date for furnishing challan-cum-statement for TDS deducted u/s 194-IA,194-IB & 194M in the month of December 2022.
31	Income Tax FORM No.3CEAD	Due date for Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is a non-resident
31	Income-Tax TDS	Quarterly statement of TDS for the quarter ending December 31, 2022
31	Income Tax	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2022

Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

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