

A. Due dates for Compliances under GST**➤ GSTR-3B – Monthly GST Return**

<i>Turnover in the previous financial year</i>	<i>Return for the Month</i>	<i>Due Date</i>
<i>For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>DEC-2023</i>	<i>20-JAN</i>
<i>For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - I</i>	<i>DEC Quarter</i>	<i>22- JAN</i>
<i>For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - II</i>	<i>DEC Quarter</i>	<i>24- JAN</i>

GSTR-1

<i>Turnover</i>	<i>Return for Month / Quarter</i>	<i>Due Date</i>
<i>ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>DEC -2023</i>	<i>11-JAN</i>
<i>GSTR-1 (IFF Optional) for Taxpayers who have opted for QRMP</i>	<i>DEC -2023</i>	<i>13-JAN</i>

- 13-01-2024- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for DEC month
- 18-01-2024- CMP-08 (DEC Quarter) - The Due Date for filing Form CMP-08 for Composition Dealers
- 20-01-2024- Due date for filing GSTR-5A (to be filed by the OIDAR) for DEC month
- 13-01-2024- Due date for filing GSTR-6 (to be filed by Input Service Distributor for DEC month.
- 10-01-2024- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST under GST for DEC month
- 10-01-2024- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for DEC month.
- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

FOLLOW TAX EXPERT MK GUPTA ON YOUTUBE FOR SIMILAR LEGAL UPDATES

B. Due dates for Compliance under Income tax

- 07-01-2024 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of Dec
- 14-01-2024- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o Nov
- 14-01-2024 Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o NOV
- 14-01-2024- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident) in m/o NOV
- 14-01-2024- Due date for issue of TDS Certificate for tax deducted under section 194-S (On payment for transfer of a virtual digital asset) in m/o NOV
- 15-01-2024- Quarterly statement of TCS for the quarter ending December 31, 2023
- 30-01-2024- Quarterly TCS certificate in respect of quarter ending December 31, 2023
- 31-01-2024 Quarterly statement of TDS for the quarter ending December 31, 2023
- 30-01-2024-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of DEC

C. Due dates Compliances under ESI, PF Acts

- 15-01-2024- ESIC Payment for m/o DEC
- 15-01-2024-PF Payment for m/o DEC

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES