

STATUORY TAX COMPLIANCE CALENDER FOR JANUARY 2023

Compliance Requirement Under Income Tax Act, 1961		
S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of December, 2022. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07.01.2023
2	Due date for deposit of TDS for the period October 2022 to December 2022 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H	07.01.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2022	14.01.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2022 14.01.2023	14.01.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2022	14.01.2023
6	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	15.01.2023
7	Quarterly statement of TCS for the quarter ending December 31, 2022	15.01.2023
8	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2022	15.01.2023
9	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2022	15.01.2023
10	Quarterly TCS certificate in respect of quarter ending December 31, 2022	30.01.2023
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2022 30.01.2023	30.01.2023
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2022	30.01.2023
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of December, 2022	30.01.2023
14	Quarterly statement of TDS for the quarter ending December 31, 2022 31.01.	31.01.2023
15	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	31.01.2023
16	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident	31.01.2023

<u>Compliance Requirement Under GST</u>		
Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws. GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	10.01.2023
GSTR 1 (Monthly)	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme	11.01.2023
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Oct-Dec 2022. Details of ITC received and distributed by an Input Service Distributors.	13.01.2023
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Oct-Dec 2022.	20.01.2023
GSTR-3B (Monthly)	Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.01.2023
GSTR-3B (Monthly)	Applicable on Group B States, below 5 Crore: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	24.01.2023
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.01.2023
RFD-10	GST Refund: Refund of Tax to Certain Persons 18 Months after the end of quarter for which refund is to be claimed	X

<u>Labour laws</u>		
1	Provident Fund Payment for November	15.01.2023
2	ESI Payment for November	15.01.2023

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.