

## Compliance Calendar - November 2023

## A. Direct Tax/ PF/ ESI Compliance due dates for the month of November 2023

Due Date	Form	Period	Comments
07.11.2023	Challan No. 281	October 2023	Due date for deposit of tax deducted /collected
07.11.2023	Challan No. 285	October 2023	Due date for payment of equalization levy other than e-commerce supply or services.
14.11.2023	TDS certificate	September 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of September, 2023.
15.11.2023	TDS certificate	July to September 2023	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2023.
15.11.2023	ESI Challan	October 2023	Due date for payment of ESI
15.11.2023	E-Challan & Return	October 2023	Due date for payment of Provident fund
20.11.2023	PT Challan & Return	October 2023	Due date for payment of PT
30.11.2023	Challan-cum-statement	October, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of October, 2023.
30.11.2023	Form 3CEAA	Financial Year 2022-2023	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2022-23.
30.11.2023	ITR except ITR-1, ITR-2, ITR-4	Financial Year 2022-2023	Return of income for the Assessment Year 2023-24 in the case of an assessee that is required to submit a report under section 92E pertaining to international or specified domestic transaction(s). Please Note :- ITR 7 due date has been extended from 31st Oct 2023 to 30th Nov 2023. (Reference: Circular No. 16/2023 dt: 18th Sept 2023).
30.11.2023	Challan 280	Financial Year 2022-2023	Payment of Self-Assessment Tax, if due date of submission of return of income is November 30, 2023.

30.11.2023	Form 3CEF	Financial Year 2022-2023	Annual Compliance Report on Advance Pricing Agreement (if due date of submission of return of income is October 31, 2023).
30.11.2023	Form 10-EE	Financial Year 2022-2023	Taxation of income from retirement benefit account maintained in a notified country, if due date of submission of return of income is November 30, 2023.
30.11.2023	Form 10BA	Financial Year 2022-23	Declaration to be filed by the assessee claiming deduction under section 80GG, if due date of submission of return of income is November 30, 2023.
30.11.2023	Form 10E	Financial Year 2022-23	Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89, if due date of submission of return of income is November 30, 2023.

**B. MCA related compliances for November 2023****I. Companies:**

Sl. No.	Name of E-Form/Return	Purpose	Event Date	Due Date/ Period	Comments
1	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return	Depends on AGM. 30 <sup>th</sup> September	28/11/2023  In case of OPC, 27 September 2023	60 days from conclusion of the AGM  (In case of OPC within 180 days from the close of the financial year)  Additional fees is Rs. 100 from the due date till the date of filing.
2	MGT-14	Filing of resolutions with MCA for Special resolutions, if any	Date of EGM, if any	Within 30 days from the date of Board Meeting	To be filed if there is any resolution that requires filing with ROC - namely Special resolution for issue of shares through Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
3	CHG-1	For particulars of Creation or Modification of charge	Date of Loan agreement	Within 30 days of creation or Modification of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company

4	CHG-4	For Satisfaction of charge		Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
5	BOD meeting	Q3/Q4 2023-24		2023-24	BOD meeting to be held within 120 days of previous BOD meeting
6	SH - 4	In case of Share Transfer	Transfer of Shares	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.
7	NDH-3	In case of Nidhi Companies		Half-yearly return. To be filed by 30 <sup>th</sup> October for the period 1 <sup>st</sup> April 2023 to 30 <sup>th</sup> September, 2023	

Events for which Due date is over but still to be considered for filing:

Sl. No.	Name of E-Form/Return	Purpose	Due Date/Period	Comments
1	ADT-1	Appointment of Auditor	15 days from AGM	Additional fees is 2 times for every 15 days of delay
2	Form AOC-4/ Form AOC-4 CFS (in the case of Consolidated Financial statements)/ Form AOC-4 XBRL (If applicable)	Filing of financial statements	30 days from AGM  In case of OPC, 27 September 2023	Additional fees is Rs. 100 from the due date till the date of filing.
3	MSME	Half-yearly return with ROC in respect of outstanding payments to Micro or Small Enterprise.	31st October 2023 (For April September) Period	Within a month for each half of the year, if payable to MSME suppliers is exceeding 45 days.  No Government fees for filing this form.
4	NDH-3	In case of Nidhi Companies	Half-yearly return. To be filed by 30 <sup>th</sup> October for the period 1 <sup>st</sup> April 2023 to 30 <sup>th</sup> September, 2023	

**II. Limited Liability Partnership (LLP)**

Sl. No.	Due Date	Purpose	Period	Comments
1	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement
2	Within 30 days from the event	LLP Form 8	Statement of Account & Solvency	Mandatory to file within 30 days of registration of charges
3	30 <sup>th</sup> September 2023	Audit of Financial Statement	ITR due date is 30 <sup>th</sup> September, 2023	Sign-off of the financial statement, where applicable has to be signed by 30 <sup>th</sup> September, 2023
4	Within 30 days signing of Financial statements	LLP Form 8	Statement of Account & Solvency	Filing Annual form, Statement of Account by 30 <sup>th</sup> October, 2023

**C. GST related compliances for November 2023**

GST COMPLIANCE CALENDER FOR NOVEMBER 2023				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-11-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-11-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-11-2023	Tax payers having an aggregate turnover of more than <b>Rs. 1.5 crores</b>	GSTR-1	Monthly
4	11-11-2023	Tax payers having an aggregate turnover of above <b>Rs. 5 crores</b>	GSTR-1	Monthly
5	13-11-2023	Tax payers having an aggregate turnover of not more than <b>Rs.5 crores and opted for QRMP scheme</b>	GSTR-1 (IFF)	Monthly (Optional)
6	13-11-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
7	13-11-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
8	20-11-2023	Tax payers having an aggregate turnover of more than <b>Rs.5 crores</b>	GSTR-3B	Monthly
9	20-11-2023	OIDAR service provider	GSTR-5A	Monthly
10	20-11-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
11	22-11-2023	Tax payers having an aggregate turnover <b>Rs.5 crores and opted for QRMP scheme</b>	GSTR-3B	Quarterly
12	28-11-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
13	25-11-2023	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
14	31-12-2023	Annual Return (Turnover more than 2 crores)	GSTR-9	Yearly
15	31-12-2023	Reconciliation statement (Turnover more than 5 crores)	GSTR-9C	Yearly