

Compliance Calendar - December 2023

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

Due Date	Form	Period	Comments
07.12.2023	Challan No. 281	November 2023	Due date for deposit of tax deducted /collected
07.12.2023	Challan No. 285	November 2023	Due date for payment of equalization levy other than e-commerce supply or services.
15.12.2023	TDS certificate	October 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of October, 2023.
15.12.2023	Challan No. 280	Assessment Year 2024-25	Third instalment of advance tax
15.12.2023	ESI Challan	November 2023	Due date for payment of ESI
15.12.2023	E-Challan & Return	November 2023	Due date for payment of Provident fund
20.12.2023	PT Challan & Return	November 2023	Due date for payment of PT
30.12.2023	Challan-cum-statement	November 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 November, 2023.
30.12.2023	Form 3CEF	Yearly (Period for which Agreement is entered into)	Annual Compliance Report on Advance Pricing Agreement (if due date of submission of return of income is November 30, 2023)
31.12.2023	Form 56F	Financial Year 2022-2023	Report under section 10AA of the Income-tax Act, 1961.
31.12.2023	Form 3CEAD	Reporting Accounting Year	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2022 to December 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31.12.2023	All ITR	Financial Year 2022-2023	Furnishing of belated or revised return of income.

B. GST related compliances for December 2023

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

C. MCA related compliances for December 2023**I. 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
4	Within 30 days signing of Financial statements	LLP Form 8	Statement of Account & Solvency	Filing Annual form, Statement of Account by 30 th October, 2023

II. Companies:**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	Event Date
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	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return	29/11/2023 In case of OPC, 27 September 2023	60 days from the 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.	Depends on AGM. 30 th September
4	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.	
5	NDH-3	In case of Nidhi Companies	Half-yearly return. To be filed by 30 th October for the period 1 st April 2023 to 30 th September, 2023		

Event Based Due Dates

Name of E-Form/Return	Purpose	Event Date	Due Date/ Period	Comments
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.,
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
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
BOD meeting	Q3/Q4 2023-24		2023-24	BOD meeting to be held within 120 days of previous BOD meeting
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.