

**I.P. PASRICHA & CO**

Chartered Accountants

# **DECEMBER 2023 COMPLIANCE PLANNER**



[www.ippcgroup.com](http://www.ippcgroup.com)



[sailfreely@capasricha.com](mailto:sailfreely@capasricha.com)

DUE DATE	LAW	FORM	PERIOD	DETAILS
07-DEC-23	INCOME TAX	TDS/TCS PAYMENT	NOV'23	Due date for deposit of Tax deducted/collected for the month of November, 2023. However, all 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
10-DEC-23	GST	GSTR-7	NOV'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of November, 2023
	GST	GSTR-8	NOV'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of November, 2023
11-DEC-23	GST	GSTR-1	NOV'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of October - December 2023
13-DEC-23	GST	GSTR-6	NOV'23	GSTR 6 is a monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC).
	GST	IFF	NOV'23	Invoice Furnishing is an optional Facility enables the small registered person, furnishing the quarterly Form GSTR-1, to file their invoice details on monthly basis.
	GST	GSTR-5	NOV'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
15-DEC-23	INCOME TAX	ISSUE OF TDS CERTIFICATE - 194-IA, 194-IB, 194M, 194S	OCT'23	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of October, 2023
	INCOME TAX	FORM 24G	NOV'23	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2023 has been paid without the production of a challan
	INCOME TAX	ADVANCE TAX - Q3	FY 23-24	Third Instalment of Advance Tax for the assessment year 2024-25
	INCOME TAX	FORM NO 3BB	NOV'23	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of November, 2023

DUE DATE	LAW	FORM	PERIOD	DETAILS
15-DEC-23	PF & ESIC	PF & ESIC	NOV'23	PF deducted from the Employees salary in the month of November, 2023, needs to be paid on or before 15th of December, 2023 The payment of ESIC is made by every employer to the ESIC department on a monthly basis. The due date for ESIC is 15th December, 2023
20-DEC-23	GST	GSTR-5A	NOV'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GST	GSTR-3B	NOV'23	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Oct-Dec 23
25-DEC-23	GST	PMT-06	NOV'23	PMT-06 is a challan used for making payment of tax, interest, late fee and penalty under the GST law by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme
30-DEC-23	INCOME TAX	TDS PAY - 194-IA, 194-IB, 194M, 194S	NOV'23	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
	INCOME TAX	FORM NO. 3CEAD	NA	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-DEC-23	INCOME TAX	BELATED/ REVISED ITR	FY 22-23	Filing of belated/revised return of income for the assessment year 2023-24 for all assessee (provided assessment has not been completed before December 31, 2023)
	GST	GSTR-9 ANNUAL RETURN	FY 22-23	The GSTR 9 is a document or statement that has to be filed once a year by a taxpayer. This document will contain the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover. It is optional for assesses having ATTO (Aggregate Annual Turnover) upto INR 2 Crore
	GST	GSTR-9C (SELF CERTIFIED RECONCILIATION STATEMENT)	FY 22-23	GSTR-9C is a reconciliation statement to be submitted by a taxpayer under GST. It is to be self-certified by the taxpayer after a due verification of the annual GST returns in GSTR-9 with the financial statements. Taxpayers having turnover more than Rs. 5 crores are required to file GSTR 9C.

# I.P. PASRICHA & CO

Chartered Accountants

For any assistance, reach us out  
at  
[sailfreely@capasricha.com](mailto:sailfreely@capasricha.com)

FOLLOW US ON



[www.ippcgroup.com](http://www.ippcgroup.com)

We trust that you'll find our newsletter valuable and we are eagerly await your input.  
Feel free to reach out to us at [sailfreely@capasricha.com](mailto:sailfreely@capasricha.com).  
Your insights on additional content for our newsletter are highly appreciated, and we'll take  
your feedback into consideration for our upcoming editions.

This document contains confidential information belonging to I.P. Pasricha & Co and may not be reproduced or disclosed to third parties without prior written consent from I.P. Pasricha & Co, except when reproduced or disclosed in its entirety without alterations. While we have made every effort to ensure the accuracy of the information in this document, we cannot guarantee it. We assume no liability or responsibility for any loss or damage incurred by individuals relying on the information herein.

© 2023 I.P. Pasricha & Co. All rights reserved.

SAIL FREELY