

**Statutory and Tax Compliance Calendar for Dec, 2019**

Please note List of Compliance **may not be exhaustive list** of Compliances.

**Income Tax Act**

• **07/12/2019**

- a. Due date for deposit of tax deducted/collected for the month of November, 2019.
- b. Due date for deposit of Tax deducted by an office of the government for the month of November, 2019.

• **15/12/2019**

a. Due date for issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property), 194-IB(TDS on Certain Rent payment) in the month of october, 2019.
b. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of November, 2019 has been paid without the production of a challan.
c. 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, 2019
d. Third instalment of the advance tax for the assessment year 2020-21.

• **30/12/2019**

a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property) in the month of November, 2019.
b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of November, 2019.

• **31/12/2019**

- a. *PAN-Aadhaar linking deadline.*

**GST**

• **10/12/2019**

- a. GST monthly return for the month of November 2019 (GSTR 8) for E-commerce operators registered under GST.
- b. GST monthly return for the month of November 2019 (GSTR 7) for authorities deducting tax at source.

• **11/12/2019**

- a. GST monthly return for the month of November 2019(GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore *or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. Notification No. 44/2018 – Central Tax*

• **13/12/2019**

- a) GST monthly return for the month of November 2019(GSTR 6) for Input Service Distributor

• **20/12/2019**

- a. GST monthly return for the month of November 2019 (GSTR 3B).
- b. GST Monthly return for the month of November 2019 (GSTR 5) for Non-resident foreign Tax Payers.

- c. GST Monthly return for the month of November 2019 (GSTR 5A) for NRI OIDAR service provider.

- **31/12/2019**

- a. GSTR-9- Annual Return of 17-18 for Regular assesses (Optional upto turnover of Rs 2cr)
- b. GSTR – 9C - Audit Report of 17-18 for assesses having Turnover exceeding Rs. 2 cr from July 2017 to March 2018.
- c. GSTR 9A- Composition Annual Return Form for the financial year 2017-18

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

**ESI, PT and PF**

- **15/12/2019**

- a. ESIC payment for the month of November 2019.
- b. Monthly PF payment for November 2019

- **25/12/2019**

- a) **Filing of PF Return (ECR mode)** (*for October, 19 including pension & Insurance scheme forms*)

- **31/12/2019**

- a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of November 19 (where annual liability is above Rs.50000)

**Companies Act, 2013**

**31/12/2019**

MGT-7 – Extended due date for Filing of Annual Return by a company - within 60 days from the conclusion of AGM

BEN-2 - Return to the Registrar in respect of declaration under section 90– extended 31/12/2019

**ICAI**

UDIN – to be generated within 30 days from signing of financial or audit reports

Separate UDIN for tax audit report, Statutory audit report, Form 29B – MAT audit, ROC filing