

Statutory and Tax Compliance Calendar for December, 2022

INCOME TAX ACT			
Compliance Relating To	Form No.	Period	Due date
Due date for deposit of Tax deducted/collected	Challan 281	Nov-22	07-12-2022
Deposit of Equalization Levy	Challan 285	Nov-22	07-12-2022
Issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property)	Form 16B	Oct-22	14-12-2022
Issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 16C	Oct-22	14-12-2022
For issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore)	Form 16D	Oct-22	14-12-2022
Income Tax TDS Certificate for tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Assets.)	Form 16E	Oct-22	14-12-2022
Details of Deposit of TDS/TCS by book entry by an office of the Govt	Form 24G	Nov-22	15-12-2022
Due date for furnishing statement by a stock exchange in respect of transactions in which client code been modified after registering in the system	Form 3BB	Nov-22	15-12-2022
The third installment of advance tax for the assessment year 2023-24.		Third Installment of A.Y. 2023-24	15-12-2022
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property)	Form 26QB	Nov-22	30-12-2022
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 26QC	Nov-22	30-12-2022
Furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore)	Form 26QD	Nov-22	30-12-2022
Furnishing of challan-cum-statement in respect of tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Asset)	Form 26Q / 26Q	Nov-22	30-12-2022
Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2021 to December 31, 2021) 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.	Form No. 3CEAD	January 2021 - December 2021	30-12-2022
Filing of belated/revised return of income for the assessment year 2022-23 for all assessee (provided assessment has not been completed before December 31, 2022)		FY 2021-22 (AY 2022-23)	31-12-2022

As per notification no. 17/2022 dated 29th March 2022 **PAN-AADHAAR LINKING** is extended till **31st March 2023**

1. NIL - Till 31st March 2022
2. Rs. 500 - from 1st April 2022 to 30th June 2022
3. Rs. 1000 - from 1st July to 31st March 2023.

After 31st March 2023 PAN Card will be inoperative/cancelled and all the provision of not submitting the PAN

New IT Rules for verification of ITRs

- If ITR for AY 2022-23 filed after 31.07.2022 till 31.12.2022 and not verified within 30 days
 1. Date of verification will be taken as date of filing. So interest and late fees will be levied accordingly
 2. Where these 30 days expire at any time in 2023 then ITR will be treated as never filed because post
- However, for returns filed up to 31.07.2022 time limit of 120 days shall be available

In Case of Physical ITR V, dispatch only by speed post and date of dispatch should be within 30 days from filing of ITR

GST RELATED DUE DATES			
Compliance Relating To	Form No.	Period	Due date
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Nov , 2022	10-12-2022
Monthly return for E-commerce operators who is required to collect tax at source (TCS) for all the taxable supplies, registered under GST.	GSTR -8	Nov , 2022	10-12-2022
Monthly return applicable for taxpayers with Annual Aggregate Turnover more than 5 Crore or TO > 1.5 crore and opted to file monthly return	GSTR -1	Nov , 2022	11-12-2022
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	GSTR -1	July - Sept, 2022	13-10-2022
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	IFF(Optional)	Nov , 2022	13-12-2022
Monthly return for Input Service Distributors	GSTR -6	Nov , 2022	13-12-2022
Composition Dealer	CMP-08	Nov , 2022	18-10-2022
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Nov , 2022	20-12-2022
Taxpayer having an aggregate turnover of more Rs.5 Crores or opted to file monthly return	GSTR - 3B	Nov , 2022	20-12-2022
Quarterly return (under QRMP) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in some specified 15 states. States: - Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh.	GSTR-3B	September, 2022	22-10-2022
Quarterly return (under QRMP) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in other category of specified 22 states. States: - J&K, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha	GSTR-3B	September, 2022	24-10-2022
The QRMP taxpayer has to deposit tax for the first and second months of the quarter. The taxpayers can pay their monthly tax liability either in the Fixed Sum Method (FSM), also popular as 35% challan method, or use the Assessment Method(SAM).	PMT 06	Nov , 2022	25-12-2022
Inward supply is received by the UIN holders.	GSTR-11	Nov , 2022	28-12-2022
Annual return required to be filed by every person whose aggregate turnover was more than INR 2 Crores during for Financial Year 2021-22	GSTR-9	FY.2021-22	31-12-2022
Annual return required to be filed by every person whose aggregate turnover was more than INR 5 Crores during the Financial Year 2021-22	GSTR-9C	FY.2021-22	31-12-2022
Eighteen months after end of the quarter for which refund is to be claimed	RFD-10		

ROC RELATED DUE DATES			
Compliance Relating To Company		Period	Due date
Appointment of Auditors (for minimum 5 yrs)– (in case where AGM is held on 30 Sep'22 and the period of appointment of auditor is expired at the end of AGM - due date -14/10/2022)	ADT -1		within 15 days from the conclusion of AGM
Filing of financial Statements and other documents with ROC (in case where AGM is held on 30 Sep'22 - due date -30/10/2022) (In case of OPC within 180 days from the close of the financial year)	AOC-4/ AOC-4 XBRL	FY 2021-22	within 30 days from the conclusion of AGM, other than OPC.
Annual Return of Company	MGT-7	FY 2021-22	(Within 60 days of AGM)
Filing Annual Return by OPCs and Small Company	MGT-7A	FY 2021-22	(Within 60 days of AGM)
Filing of resolutions with the ROC regarding Board report and Financial Statement	MGT-14		within 30 days from the date of Passing Resolution or Formulating the Agreement.

Maharashtra Public Trust			
Trust Registration- Registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 extended to 30 th September, 2022. The CBDT issued Circular No. 09/2022 dated March 31, 2022	Form 10AB of Income Tax		30-09-2022

Maharashtra Co-operative Society			
Filing of Income Tax Return. If a housing society fails to file its returns by the due date, it is required to pay interest at 1% per month or part of the month, calculated under simple interest on tax payable on the outstanding tax liability		FY 2021-22	31-10-2022
AGM can be held upto		FY 2021-22	31-12-2022

ESI, PT and PF			
a) Filing of PF Return and Monthly PF payment b) ESIC payment	ECR	Nov-22	15-12-2022
a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)		Nov-22	30-12-2022

UDIN

to be **generated within 60 days** from signing of certificates, financial or audit reports.