

clear

# Annual Compliance Calendar 2023-24

Key GST, Income Tax & RoC  
Due Dates



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The calendar was last updated on 24th May 2023 and is subject to due date changes notified by the concerned department.

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# April 2023

Due date*	Purpose	Period	Description
10th April	GSTR-7 (Monthly)	March'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	March'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th April	GSTR-1 (Monthly)	March'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023
13th April	GSTR-1 (Quarterly)	Jan-Mar'23	Summary of outward supplies by taxpayers who have opted for the QRMP scheme**
	GSTR-5 (Monthly)	March'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	March'23	Details of ITC received and distributed by an ISD
15th April	PF/ ESI	March'23	Depositing contribution towards PF/ ESI
18th April	CMP-08 (Quarterly)	Jan-Mar'23	Quarterly challan-cum-statement to be furnished by composition taxpayers
20th April	GSTR-5A (Monthly)	March'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	March'23	Summary return for taxpayers with a turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023
22nd April	GSTR-3B (Quarterly)	Jan-Mar'23	Summary return for taxpayers who have opted for the QRMP scheme and registered in category X states or UTs#

Due date*	Purpose	Period	Description
24th April	GSTR-3B (Quarterly)	Jan-Mar'23	Summary return for taxpayers who have opted for the QRMP scheme and registered in category Y states or UTs##
25th April	ITC-04	Oct-Mar'23/ FY 2022-23	Half-yearly/yearly summary of goods sent to or received from a job-worker for those with a turnover more than and up to Rs.5 crore in the previous FY respectively
28th April	GSTR-11	March'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th April	GSTR-4 (Annually)	FY 2022-23	Annual return for taxpayers who opted into the composition scheme
	Form MSME (outstanding payments to MSMEs)	Oct'22- Mar'23	Half-yearly return with the registrar for outstanding payments to Micro or Small Enterprises.
	TDS & TCS deposit	March'23	TDS & TCS deposit for March 2023 under Income Tax laws

**Note:** Small taxpayers, i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt-in or out of the Quarterly Return filing and Monthly Payment of taxes (QRMP) scheme for the April-June 2023 quarter on or before 30th April 2023.

\*The due dates mentioned are subject to changes notified by the concerned department.

**#Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

**##Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.



# May 2023

Due date*	Purpose	Period	Description
7th May	TDS & TCS deposit	April'23	TDS & TCS deposit for April 2023 under Income Tax laws
10th May	GSTR-7^ (Monthly)	April'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	April'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th May	GSTR-1^ (Monthly)	April'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023
13th May	B2B Outward Supplies	April'23	Uploading of outward supplies by taxpayers opting to use the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	April'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	April'23	Details of ITC received and distributed by an ISD
15th May	TCS return	Jan-Mar '23	Filing of Form 27EQ for quarter ended March 2023 under Income Tax laws
	PF/ ESI	April'23	Depositing contribution towards PF/ ESI
20th May	GSTR-5A (Monthly)	April'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B^ (Monthly)	April'23	Summary return for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023

Due date*	Purpose	Period	Description
25th May	PMT-06	April'23	Challan for depositing GST for the first month of the quarter by taxpayers who have opted for the QRMP Scheme for Apr-Jun 2023
28th May	GSTR-11	April'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th May	ITC-03	--	ITC reversal pertaining to previous years, in case of persons freshly opting for the Composition Scheme for the FY 2023-24
	TCS Certificate	Jan-Mar '23	Issue of TCS certificate for Quarter 4 of FY 2022-23 under Income Tax laws
	Form 11 (Annual returns of an LLP)	FY 2022-23	To be filed annually by LLP
	PAS-6 (Reconciliation of Share Capital Audit Report)	Oct'22 - Mar'23	To be filed after 60 days from the end of each half-year by unlisted public companies
31st May	TDS returns (Salary and non-salary)	Jan-Mar '23	Filing of Quarterly TDS returns (Form 24Q or Form 26Q) under Income Tax laws
	GSTR-7^ (Monthly)	April'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws by the taxpayers whose principal place of business is in Manipur State.
	GSTR-1^ (Monthly)	April'23	Summary of outward supplies by taxpayers in Manipur whose turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023.
	GSTR-3B^ (Monthly)	April'23	Summary of details by taxpayers in Manipur with more than Rs.5 crore turnover in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023.

*\*The due dates mentioned are subject to changes notified by the concerned department.*

*^ The department extended the GSTR-7, GSTR-1 and GSTR-3B due dates to 31st May 2023 for the taxpayers whose principal place of business is in Manipur state, effective from its previous due date.*

*\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.*



# June 2023

Due date*	Purpose	Period	Description
7th June	TDS & TCS deposit	May '23	TDS & TCS deposit for May 2023 under Income Tax laws
10th June	GSTR-7 (Monthly)	May'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	May'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th June	GSTR-1 (Monthly)	May'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023
13th June	B2B Outward Supplies	May'23	Uploading of outward supplies by taxpayers opting to use the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	May'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	May'23	Details of ITC received and distributed by an ISD
15th June	TDS certificates (other than salary)	Jan-Mar '23	Issuing Form 16A for the quarter ending March 2023 under Income Tax laws
	TDS certificates for salary	FY 2022-23	Issuing Form 16 to the employees for previous financial year under Income Tax laws
	First advance tax instalment	Apr-Jun '23	Advance tax payment for FY 2023-24 (AY 2024-25): 15%
	PF/ ESI	May '23	Depositing contribution towards PF/ESI



Due date*	Purpose	Period	Description
20th June	GSTR-5A (Monthly)	May'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	May'23	Summary return for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023
25th June	PMT-06	May'23	Challan for depositing GST for the second month of the quarter by taxpayers who have opted for the QRMP scheme
28th June	GSTR-11	May'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th June	GSTR-4 (Quarter/ annual)	Jul'17-Mar'19 (quarterly) & FY 2019-20 to 2021-22 (annually)	Returns for taxpayers who opted into the composition scheme during the aforesaid periods but missed filing on or before the respective due dates at a reduced late fee of Rs.500 per return^. No late fee applies in the case of Nil GSTR-4
	GSTR-9 (Annual)	FY 2017-18 to 2021-22	Annual GST returns for regular taxpayers to whom filing is applicable for the respective financial years not yet filed at a reduced late fee of Rs.20,000 per return^
	GSTR-10 (Final return)	GST registration cancelled	Final returns not filed within the timeline defined by the GST law where the GST registration was cancelled, can file at a reduced late fee of Rs.1,000 per return^

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.

^Amnesty scheme valid between 1st Apr'23-30th Jun'23 as per the Central Tax notifications 02/2023, 07/2023 and 08/2023.

# July 2023

Due date	Purpose	Period	Description
7th July	TDS & TCS deposit	June'23	TDS & TCS Deposit for June 2023 under Income Tax laws
10th July	GSTR-7 (Monthly)	June'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	June'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th July	GSTR-1 (Monthly)	June'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Apr-Jun 2023
13th July	GSTR-1 (Quarterly)	Apr-Jun'23	Summary of outward supplies by taxpayers who have opted for the QRMP scheme**
	GSTR-5 (Monthly)	June'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	June'23	Details of ITC received and distributed by an ISD
15th July	PF/ESI	June'23	Depositing contribution towards PF/ESI
	TCS return	Apr-Jun '23	Filing of Form 27EQ for quarter ended June 2023 under Income Tax laws
18th July	CMP-08 (Quarterly)	Apr-Jun'23	Quarterly challan-cum-statement to be furnished by composition taxpayers
20th July	GSTR-5A (Monthly)	June'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	June'23	Summary return for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Apr-Jun 2023

Due date*	Purpose	Period	Description
22nd July	GSTR-3B (Quarterly)	Apr-Jun'23	Summary return for taxpayers who have opted for the QRMP scheme and are registered in category X states or UTs#
24th July	GSTR-3B (Quarterly)	Apr-Jun'23	Summary return for taxpayers who have opted for the QRMP scheme and are registered in category Y states or UTs##
28th July	GSTR-11	June'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th July	TCS certificate	Apr-Jun 23	Issue of TCS certificate for Quarter 1 of FY 2023-24 under Income Tax laws
31st July	TDS returns (Salary and non-salary)	Apr-Jun 23	Filing of Quarterly TDS returns (Form 24Q or Form 26Q) under Income Tax laws
	Income tax return filing	FY 2022-23	ITR filing for FY 2022-23 for individuals/assesseees not liable for tax audit/TP audit

**Note:** Small taxpayers, i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt-in or out of the Quarterly Return filing and Monthly Payment of taxes (QRMP) scheme for the Jul-Sept 2023 quarter on or before 31st July 2023.

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for April 2023 and May 2023, then uploading B2B invoices for June 2023 and B2C invoices for the entire quarter in the GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the April-June'23 quarter in the quarterly GSTR-1.

**#Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

**##Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.



# August 2023

Due date	Purpose	Period	Description
7th August	TDS & TCS deposit	July'23	TDS & TCS deposit for July 2023 under Income Tax laws
10th August	GSTR-7 (Monthly)	July'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	July'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th August	GSTR-1 (Monthly)	July'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Jul-Sep 2023
13th August	B2B Outward Supplies	July'23	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	July'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	July'23	Details of ITC received and distributed by an ISD
15th August	PF/ ESI	July'23	Depositing contribution towards PF/ESI
	TDS certificates (other than salary)	Apr-Jun '23	Issuing Form 16A for the quarter ending June 2023 under Income Tax laws
20th August	GSTR-5A (Monthly)	July'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	July'23	Summary return for taxpayers with turnover more than Rs.5 crore in the previous FY or have not chosen the QRMP scheme for Jul-Sep 2023

Due date*	Purpose	Period	Description
25th August	PMT-06	July'23	Challan for depositing GST by taxpayers who have opted for the QRMP Scheme
28th August	GSTR-11	July'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.





# September 2023

Due date	Purpose	Period	Description
7th Sep	TDS & TCS deposit	August'23	TDS & TCS deposit for August 2023 under Income Tax laws
10th Sep	GSTR-7 (Monthly)	August'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	August'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th Sep	GSTR-1 (Monthly)	August'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Jul-Sep 2023
13th Sep	B2B Outward Supplies	August'23	Uploading of outward supplies by quarterly return filers opting for Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	August'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	August'23	Details of ITC received and distributed by an ISD
15th Sep	PF/ ESI	August'23	Depositing contribution towards PF/ ESI
	Second advance tax instalment	Jul-Sep '23	Advance tax payment for FY 2023-24 (AY 2024-25): 45%
20th Sep	GSTR-5A (Monthly)	August'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	August'23	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Jul-Sep 2023

Due date*	Purpose	Period	Description
25th Sep	PMT-06	August'23	Challan for depositing GST by taxpayers who have opted for the QRMP Scheme
28th Sep	GSTR-11	August'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th Sep	Tax audit report	FY 2022-23	Submission of tax audit report (Section 44AB) for FY 2022-23 other than TP cases
	DIR-3 KYC	FY 2022-23	Director KYC submission for DIN holders

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.

# October 2023

Due date	Purpose	Period	Description
7th October	TDS & TCS deposit	Sep'23	TDS & TCS deposit for September 2023 under Income Tax laws
10th October	GSTR-7 (Monthly)	Sep'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Sep'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th October	GSTR-1 (Monthly)	Sep'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Jul-Sep'23
13th October	GSTR-1 (Quarterly)	Jul-Sep'23	Summary of outward supplies by taxpayers who have opted for the QRMP scheme**
	GSTR-5 (Monthly)	Sep'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	Sep'23	Details of ITC received and distributed by an ISD
14th October	Form ADT-1 (Appointment of auditor)	FY 2022-23	To be filed within 15 days from the conclusion of AGM
15th October	PF/ ESI	Sep'23	Depositing contribution towards PF/ ESI
	TCS return	Jul-Sep '23	Filing of Form 27EQ for quarter ended September 2023 under Income Tax laws
18th October	CMP-08 (Quarterly)	Jul-Sep'23	Quarterly challan-cum-statement to be furnished by composition taxpayers

Due date*	Purpose	Period	Description
20th October	GSTR-5A (Monthly)	Sep'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	Sep'23	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Jul-Sep'23
22nd October	GSTR-3B (Quarterly)	Jul-Sep'23	Summary return for taxpayers who have opted for the QRMP scheme and registered in category X states or UTs#
24th October	GSTR-3B (Quarterly)	Jul-Sep'23	Summary return for taxpayers who have opted for the QRMP scheme and are registered in category Y states or UTs##
25th October	ITC-04 (Half-yearly)	Apr-Sept'23	Half-yearly summary of goods sent to or received from a job-worker for those with a turnover more than Rs.5 crore in the last FY
28th October	GSTR-11	Sep'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th October	TCS certificate	Jul-Sep '23	Issue of TCS certificate for Quarter 2 of FY 2023-24 under Income Tax laws
	Form 8 (Financial Reports of an LLP)	FY 2022-23	To be filed annually with the ROC, also known as the statement of accounts and solvency.
	Form AOC-4 (Filing of annual accounts)	FY 2022-23	To be filed 30 days from the conclusion of AGM
31st October	TDS returns (Salary and non-salary)	Jul-Sep '23	Filing of Quarterly TDS returns (Form 24Q or Form 26Q) under Income Tax laws



Due date*	Purpose	Period	Description
31st October	ITR filing for assessee covered under tax audit	FY 22-23	ITR filing for assessees requiring tax audit, other than TP cases
	Transfer Pricing audit report	FY 22-23	Submission of the TP audit report for FY 2022-23
	Form MSME (outstanding payments to MSMEs)	April 2023 - September 2023	Half-yearly return with the registrar for outstanding payments to Micro or Small Enterprises.

**Note:** Small taxpayers, i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt-in or out of the Quarterly Return filing and Monthly Payment of taxes (QRMP) scheme for the Oct-Dec 2023 quarter on or before 31st October 2023.

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for July 2023 and August 2023, then uploading B2B invoices for Sept 2023 and B2C invoices for the entire quarter in GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the July-Sept'23 quarterly GSTR-1.

**#Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

**##Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.



# November 2023

Due date	Purpose	Period	Description
7th Nov	TDS & TCS deposit	October'23	TDS & TCS deposit for October 2023 under Income Tax laws
10th Nov	GSTR-7 (Monthly)	October'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	October'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th Nov	GSTR-1 (Monthly)	October'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Oct-Dec 2023
13th Nov	B2B Outward Supplies	October'23	Uploading of outward supplies by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	October'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	October'23	Details of ITC received and distributed by an ISD
15th Nov	PF/ ESI	October'23	Depositing contribution towards PF/ ESI
	TDS certificates (other than salary)	Jul-Sep 23	Issuing Form 16A for the quarter ending September 2023 under Income Tax laws
20th Nov	GSTR-5A (Monthly)	October'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	October'23	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not opted for the QRMP scheme for Oct-Dec 2023

Due date*	Purpose	Period	Description
25th Nov	PMT-06	October'23	Challan for depositing GST by taxpayers who have opted for the QRMP Scheme
28th Nov	GSTR-11	October'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
29th Nov	MGT-7 (Filing of annual returns)	FY 2022-23	File annual returns with RoC within 60 days from the conclusion of AGM
	PAS-6 (Reconciliation of Share Capital Audit Report)	April 2023 to September 2023	To be filed after 60 days from the end of each half-year by unlisted public companies.
30th Nov	ITR filing for transfer pricing cases	FY 22-23	ITR filing for TP cases (for assessee having international and specified domestic transaction)

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.

30th November 2023 is the due date to claim ITC on purchase invoices belonging to FY 2022-23 if missed in the earlier return periods in GSTR-3B. Further, it is the due date to report any invoices or debit or credit notes pertaining to FY 2022-23 in GSTR-1 or make amendments to them.

# December 2023

Due date	Purpose	Period	Description
7th Dec	TDS & TCS deposit	Nov'23	Depositing TDS/ TCS liability for November 2023 under Income Tax laws
10th Dec	GSTR-7 (Monthly)	Nov'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Nov'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th Dec	GSTR-1 (Monthly)	Nov'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Oct-Dec 2023
13th Dec	B2B Outward Supplies	Nov'23	Uploading of outward supplies by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	Nov'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	Nov'23	Details of ITC received and distributed by an ISD
15th Dec	PF/ ESI	Nov'23	Depositing contribution towards PF/ ESI
	Third advance tax instalment	Oct-Dec '23	Advance tax payment for FY 2023-24 (AY 2024-25): 75%
20th Dec	GSTR-5A (Monthly)	Nov'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	Nov'23	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Oct-Dec 2023

Due date*	Purpose	Period	Description
25th Dec	PMT-06	Nov'23	Challan for depositing GST by taxpayers who have opted for the QRMP Scheme
28th Dec	GSTR-11	Nov'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
31st Dec	GSTR-9 & 9C (Annual)	FY 2022-23	Annual GST return and reconciliation statement for regular taxpayers to whom filing is applicable
	Belated return or Revised income tax return	FY 2022-23	Due date for filing belated or revised return for AY 2023-24 under Income Tax laws

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.





# January 2024

Due date	Purpose	Period	Description
7th January	TDS & TCS deposit	Dec'23	Depositing TDS/ TCS liability for November 2023 under Income Tax laws
10th January	GSTR-7 (Monthly)	Dec'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	Dec'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th January	GSTR-1 (Monthly)	Dec'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Oct-Dec'23
13th January	GSTR-1 (Quarterly)	Oct-Dec'23	Summary of outward supplies by taxpayers who have opted for the QRMP scheme**
	GSTR-5 (Monthly)	Dec'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	Dec'23	Details of ITC received and distributed by an ISD
15th January	PF/ESI	Dec'23	Depositing contribution towards PF/ ESI
	TCS return	Oct-Dec '23	Filing of Form 27EQ for quarter ended December 2023 under Income Tax laws
18th January	CMP-08 (Quarterly)	Oct-Dec'23	Quarterly challan-cum-statement to be furnished by composition taxpayers
20th January	GSTR-5A (Monthly)	Dec'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	Dec'23	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Oct-Dec'23



Due date*	Purpose	Period	Description
22nd January	GSTR-3B (Quarterly)	Oct-Dec'23	Summary return for taxpayers who have opted for the QRMP scheme and registered in category X states or UTs#
24th January	GSTR-3B (Quarterly)	Oct-Dec'23	Summary return for taxpayers who have opted for the QRMP scheme and registered in category X states or UTs#
28th January	GSTR-11	Dec'23	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
30th January	TCS certificate	Oct-Dec '23	Issue of TCS certificate for the quarter 3 of FY 2023-24 under Income Tax laws
31st January	TDS returns (Salary and non-salary)	Oct-Dec '23	Filing of Quarterly TDS returns (Form 24Q or Form 26Q) under Income Tax laws

**Note:** Small taxpayers, i.e. taxpayers with turnover up to Rs.5 crore in the previous financial year, can opt-in or out of the Quarterly Return filing and Monthly Payment of taxes (QRMP) scheme for the Jan-Mar 2024 quarter on or before 31st January 2024.

\*The due dates mentioned are subject to changes notified by the concerned department.

\*\*If the taxpayer opted for the Invoice Furnishing Facility (IFF) and uploaded B2B invoices for Oct 2023 and Nov 2023 then uploading B2B invoices for Dec 2023 and B2C invoices for the entire quarter in GSTR-1 is sufficient. Otherwise, the taxpayer has to upload all the B2B and B2C invoices for the Oct-Dec'23 quarterly GSTR-1.

**#Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

**##Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.

# February 2024

Due date	Purpose	Period	Description
7th Feb	TDS & TCS deposit	January'24	TDS & TCS deposit for January 2024 under Income Tax laws
10th Feb	GSTR-7 (Monthly)	January'24	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	January'24	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th Feb	GSTR-1 (Monthly)	January'24	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Jan-Mar 2024
13th Feb	B2B Outward Supplies	January'24	Uploading of outward supplies by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	January'24	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	January'24	Details of ITC received and distributed by an ISD
15th Feb	PF/ESI	January'24	Depositing contribution towards PF/ESI
	TDS certificates (other than salary)	Oct-Dec '23	Issuing Form 16A for the quarter ending December 2023 under Income Tax laws
20th Feb	GSTR-5A (Monthly)	January'24	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GSTR-3B (Monthly)	January'24	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Jan-Mar 2024

Due date*	Purpose	Period	Description
25th Feb	PMT-06	January'24	Challan for depositing GST by taxpayers who have opted for the QRMP Scheme
28th Feb	GSTR-11	January'24	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund

*\*The due dates mentioned are subject to changes notified by the concerned department.*

*\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.*

# March 2024

Due date	Purpose	Period	Description
7th March	TDS & TCS deposit	February'24	TDS & TCS deposit for February 2024 under Income Tax laws
10th Feb	GSTR-7 (Monthly)	February'24	Summary of Tax Deducted at Source (TDS) and deposited under GST laws
	GSTR-8 (Monthly)	February'24	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws
11th March	GSTR-1 (Monthly)	February'24	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for Jan-Mar 2024
13th March	B2B Outward Supplies	February'24	Uploading of outward supplies by quarterly return filers opting for the Invoice Furnishing Facility (IFF)** under the QRMP scheme
	GSTR-5 (Monthly)	February'24	Summary of outward taxable supplies and tax payable by a non-resident taxable person
	GSTR-6 (Monthly)	February'24	Details of ITC received and distributed by an ISD
15th March	Annexure V	FY 2024-25	Form of declaration for Goods transport agencies to opt into GST payment on a forward charge basis for FY 2024-25
	PF/ESI	February'24	Depositing contribution towards PF/ ESI
	Final advance tax payment	Jan-Mar '24	Advance tax payment for FY 2023-24 (AY 2024-25): 100%
20th March	GSTR-5A (Monthly)	February'24	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services



Due date*	Purpose	Period	Description
20th March	GSTR-3B (Monthly)	February'24	Summary return for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for Jan-Mar 2024
25th March	PMT-06	February'24	Challan for depositing GST by taxpayers who have opted for the QRMP scheme
28th March	GSTR-11	February'24	Statement of inward supplies by persons having Unique Identification Number (UIN) for claiming a GST refund
31st March	RFD-11 (LUT)	FY 2024-25	The due date for renewing or taking a fresh Letter of Undertaking (LUT) for FY 2024-25
	CMP-02	FY 2024-25	The due date for taxpayers to opt into the Composition Scheme for the upcoming FY 2024-25

*\*The due dates mentioned are subject to changes notified by the concerned department.*

*\*\*The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The invoices relating to the last month of the quarter are to be uploaded in the GSTR-1 return.*