

**Important due dates for the GST Returns in the Month of December, 2023**

DUE DATE	PERIOD	FORM	DESCRIPTION
11.12.2023	November 2023	GSTR 1	Taxpayers having an aggregate turnover of more than Rs. 1.50 Crores or opted to file Monthly Return.
13.12.2023	November 2023	GSTR 1 (IFF)	GST return for the taxpayers who opted for QRMP scheme (Optional).
20.12.2023	November 2023	GSTR 3B	The statutory due date for GSTR-3B having an Annual Turnover of more than 5 Crores.
25.12.2023	November 2023	GST Challan Payment	If there is insufficient ITC for the month of November, pay the GST Challan (for all Quarterly Filers).
31.12.2023	FY 2022-23	GSTR 9 & 9C	Filing the GST Annual Return (GSTR-9 & 9C) for Financial Year 2022-2023.

**Important due dates for the Income Tax Return/ PF / ESI in the Month of December, 2023**

DUE DATE	PERIOD	FORM	DESCRIPTION
07.12.2023	November 2023	Challan No. ITNS-281	Payment of TDS/TCS deducted /collected in November 2023.
10.12.2023	November 2023	Professional Tax	Professional Tax (PT) on salaries for the month of November, 2023
15.12.2023	October 2023	TDS Certificate	The statutory Due date for issue of TDS Certificate for tax deducted under Section 194IA in the month of October, 2023.
15.12.2023	October 2023	TDS Certificate	Due date for issue of TDS Certificate for tax deducted under Section 194IB in the month of October, 2023.
15.12.2023	October 2023	TDS Certificate	Due date for issue of TDS Certificate for tax deducted under Section 194M in the month of October, 2023.
15.12.2023	October 2023	TDS Certificate	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2023.  Note: Applicable in case of specified person as mentioned under section 194S.
15.12.2023	November 2023	Form 24G by Government officer	The statutory 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.

# Mohan & Chandrasekhar

Chartered Accountants

## Important due dates for the Income Tax Return/ PF / ESI in the Month of December, 2023

DUE DATE	PERIOD	FORM	DESCRIPTION
15.12.2023	November 2023	Form No. 3BB	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.
15.12.2023	AY 2024-25	Advance Tax Installment	The third advance tax installment is due for the assessment year 2024-2025.
15.12.2023	November 2023	PF & ESI Payment	Provident Fund & ESI Returns for the month of November, 2023.
30.12.2023	November 2023	TDS Certificate	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of November, 2023.  Note: Applicable in case of specified person as mentioned under section 194S.
30.12.2023	November 2023	TDS Payment	TDS Payment for the month of November 2023 in Forms 26QB (Property), 26QC (Rent), and 26QD (Contractor Payments).
30.12.2023	-	Form No. 3CED	The submission of the report in Form No. 3CED for the reporting accounting year (which, if it is January 1, 2022-December 31, 2022, is assumed) in respect of the international group of which it is a constituent by a constituent entity that resides in India, provided that the parent entity is not required to file a report under section 286(2) or resides in a nation with which India does not have an agreement for the exchange of reports, etc.
30.12.2023	November 2023	TDS Challan-cum-statement	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194 IB, 194M.
31.12.2023	AY 2023-24	Return of Income	All taxpayers must file a revised or belated income tax return for the assessment year 2023-2024 (if the assessment hasn't been finished by December 31, 2023).