



# GST DUE DATES

Compliance Calendar- December 2023

## GST Compliance Calendar for the month of December, 2023

Sno.	Due Date	Forms	Description
1.	10 December 2023	GSTR-8	Summary of Tax Collected at source (TCS) and deposited by e-commerce operators under GST laws.
2.	10 December 2023	GSTR-7	Summary of Tax Deducted at source (TDS) and deposited under GST laws.
3.	11 December 2023	GSTR-1	GST filing of outward supply statement by a registered person with aggregate turnover exceeding INR 5 crores during the preceding financial year or any registered person have opted to file monthly return and registered person with aggregate turnover of less than INR 5 crore during preceding year, opted for monthly filing of return under QRMP.
4.	13 December 2023	GSTR-1 (IFF)	Detailed of B2B Supply of a registered person with turnover up to INR 1.5 crores during the preceding year and who has opted for quarterly filing of return under QRMP
5.	13 December 2023	GSTR 5	Summary of outward taxable supplies and tax payable by a Non-resident taxable person
6.	13 December 2023	GSTR-6	Details of Input Tax Credit (ITC) received and distributed by Input service Distributors (ISD)
7.	20 December 2023	GSTR-3B	GST filing of returns by a registered person aggregate turnover exceeding INR 5 crore during the preceding financial year.
8.	20 December 2023	GSTR-5A	Summary of outward supplies and Tax payable by a person supplying ODIAR service
9.	25 December 2023	PMT-06	GST payment for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP
10.	28 December 2023	GSTR-11	Statement of inward supplies received by persons having Unique Identification Number (UIN)
11.	31 December 2023	GSTR-9	An annual return is to be filed by all regular taxpayers having the turnover above 2 crores in a particular financial year (i.e. taxpayers who file regular returns in FORM GSTR-3B, GSTR-1, etc.).
12.	31 December 2023	GSTR-9C	A self-certified reconciliation statement forms for all the taxpayers having the turnover above 5 crores in a particular financial year.





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