

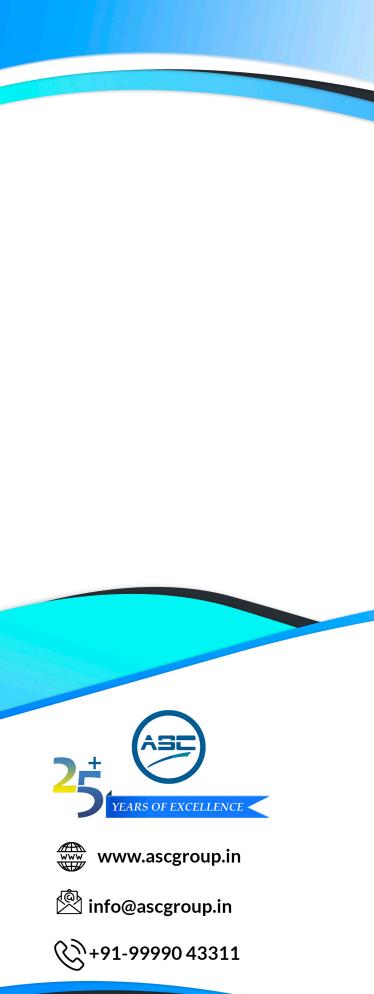
# **GST DUE DATES**

Compliance Calendar- December 2023



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

Sno.	<b>Due Date</b>	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 then INR 5 crore during
			preceding year, opted for monthly filing of
4	12 December 2022	CCTD 1	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
		(166)	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
	20 2000111201 2020		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
	25.0	DA 4T CC	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
10.	28 December 2023	GSTR-11	Quarterly filing of return under QRMP Statement of inward supplies received by
10.	20 December 2023	G21K-TT	persons having Unique Identification
			Number (UIN)
11.	31 December 2023	GSTR-9	An annual return is to be filed by all regular
	22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		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.
			turnover above 5 crores in a particular



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