

December-2022

FEMA

Compliance details	Form	Applicability	Due Date
Annual performance Report (APR)	FORM ODI PART-II	An Indian Party (IP) / Resident Individual (RI) which has made an Overseas Direct Investment (ODI)	31-12-2022
External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	07-12-2022

Labour Laws

Compliance details	Form	Applicability	Due Date
PF Payment	Monhly ECR	Entities registered with PF Authorities	15-12-2022
ESI Payment	Monthly ECR	Entities registered with ESIC Authorities	15-12-2022

INCOME TAX

Compliance details	Form	Applicability	Due Date
TDS Payment	Challan 281	Non-government deductors	07-12-2022
Advance tax		Those taxpayers who has tax payable more than of Rs.10,000/-	15-12-2022
Income tax return	Belated return/Revised return	Applicable taxpayers	31-12-2022

GST

Compliance details	Form	Applicability	Due Date
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who have not opted for QRMP scheme	11-12-2022
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	13-12-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	20-12-2022
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	25-12-2022
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non Resident GST Taxpayers	20-12-2022
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	13-12-2022
Return for TDS under GST	GSTR 7	Government Authorities	10-12-2022
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10-12-2022
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	28-12-2022