

GST

Due Dates in December 2023



Due Dates	GSTR Form/Description	Period
10.12.2023	GSTR – 7: Summary of Tax Deducted at Source (TDS) and deposited under GST laws	November 2023
10.12.2023	GSTR – 8: Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	November 2023
11.12.2023	GSTR – 1: GST Filing of returns 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.	November 2023
13.12.2023	GSTR – 1 IFF: Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.	November 2023
13.12.2023	GSTR – 6: Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).	November 2023
13.12.2023	GSTR – 5: Summary of outward taxable supplies and tax payable by a non-resident taxable person.	November 2023

Due Dates	GSTR Form/Description	Period
20.12.2023	GSTR – 5A: Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	November 2023
20.12.2023	GSTR – 3B: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	November 2023
25.12.2023	PMT – 06: Payment of GST by Registered person opted to file return under QRMP Scheme.	November 2023
28.12.2023	GSTR – 11: Statement of inward supplies received by persons having Unique Identification Number (UIN)	November 2023
31.12.2023	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.).	Financial Year 2022-2023
31.12.2023	GSTR – 9C: A self-certified reconciliation statement form for all the taxpayers having the turnover above 5 crores in a particular financial year.	Financial Year 2022-2023

THANK YOU !!

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