

## Due Date Compliance Calendar January 2022

### Due Date Compliance Calendar for the Month of January 2022 (As updated on 05th January 2022)

#### A. Due dates for Compliances under GST

##### > **GSTR-3B – Monthly GST Return**

<b>Turnover in the previous financial year</b>	<b>Return for the Month</b>	<b>Extended Due Date</b>
For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	DEC -2021	20-JAN
For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category – I	DEC Quarter	22-JAN
For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category – II	DEC Quarter	24-JAN

#### GSTR-1

<b>Turnover</b>	<b>Return for Month / Quarter</b>	<b>Extended Due Date</b>
ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	DEC -2021	11-JAN
GSTR-1/ IFF – Optional for Taxpayers who have opted for QRMP	DEC -2021	13-JAN

> 20-01-2022- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for DEC month

> 20-01-2022- Due date for filing GSTR-5A (to be filed by the OIDAR) for DEC month

> 13-01-2022- Due date for filing GSTR-6 (to be filed by Input Service Distributor for DEC month.

> 10-01-2022- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST under GST for DEC month

> 10-01-2022- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for DEC month.

> RFD-10 – 18 Months after the end of quarter for which refund is to be claimed

**B. Due dates for Compliance under Income tax**

> 07-01-2022 – Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of DEC.

> 15-01-2022-Due date for filing of Tax audit report under section 44AB for the assessment year 2021-22 in the case of a corporate-assessee or non-corporate-assessee.

> 15-01-2022- Due date for filing TCS Return for Quarter ending December 2021

> 31-01-2022-Due date for filing of Tax audit report under section 44AB for the assessment year 2021-22 in the case of Taxpayers who were supposed to file Transfer Pricing Report.

> 31-01-2022-Due date for filing TDS Return for Quarter ending December 2021.

> 14-01-2022- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o NOV 2021

> 14-01-2022- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o NOV 2021

> 14-01-2022- Due date for issue of TDS Certificate for tax deducted under section 194-M in m/o NOV 2021

> 30-01-2022- Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of DEC

**C. Due dates Compliances under ESI, PF Acts**

> 15-01-2022- ESIC Payment for m/o DEC 2021

> 15-01-2022- PF Payment for m/o DEC 2021