

GST | IT | FEMA | PF/ESI | ROC | PT/CT

COMPLIANCE CALENDAR - JANUARY 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of December, 2023. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
	IT	Due date for deposit of TDS for the period October 2023 to December 2023 when Assessing Officer has permitted quarterly deposit of TDS under 192, 194A, 194D or 194H
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-1-QRMP-Invoice Furnishing Facility
	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2023
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2023 has been paid without the production of a challan
	IT	Quarterly statement of TCS for the quarter ending December 31, 2023
	IT	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2023
	IT	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2023
18	GST	GST-CMP-08 (Composition Scheme Dealers)
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
22	GST	GSTR-3B-QRMP-Invoice Furnishing Facility

30	IT	Quarterly TCS certificate in respect of quarter ending December 31, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2023
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of December, 2023
31	IT	Quarterly statement of TDS for the quarter ending December 31, 2023
	IT	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2023
	IT	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident

COMPLIANCE CALENDAR - FEBRUARY 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of January, 2024. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of December, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of December, 2023
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of December, 2023
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of January, 2024 has been paid without the production of a challan
	IT	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2023
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services

COMPLIANCE CALENDAR - MARCH 2024

Date	Type	Nature of compliance
2	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2024
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of February, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Fourth instalment of advance tax for the assessment year 2024-25
	IT	Due date for payment of whole amount of advance tax in respect of assessment year 2024-25 for assessee covered under presumptive scheme of section 44AD / 44ADA
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2024 has been paid without the production of a Challan
17	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2024
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2024

30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2024
31	PT/CT	Profession/Company Tax
	IT	Country-By-Country Report in Form No. 3CEAD for the previous year 2022-23 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group
	IT	Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2022 to March 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
	IT	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2022-23, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]

COMPLIANCE CALENDAR - APRIL 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted by an office of the government for the month of March, 2024. However, all sum deducted by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-1-QRMP-Invoice Furnishing Facility
	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of February, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of February, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of February, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of February, 2024. Note: Applicable in case of specified person as mentioned under section 194S

15	ESI	ESIC payment
	EPF	EPF payment
	IT	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2024
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2024
18	GST	GST-CMP-08 (Composition Scheme Dealers)
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
22	GST	GSTR-3B-QRMP-Invoice Furnishing Facility
25	GST	ITC-04-Details of goods/capital goods sent to job worker and received back (PFY Turnover > Rs. 5 Crores) [Refer Rule 45(3) of CGST]
30	ROC	MSME-Form MSME 1 for the period Oct-23 to Mar-24 for companies having outstanding balances to MSME's exceeding 45 days
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2024 has been paid without the production of a challan
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of March, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of March, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of March, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of March, 2024. Note: Applicable in case of specified person as mentioned under section 194S
	IT	Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2024
	IT	Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2023 to March 31, 2024
	IT	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2024
	IT	Due date for deposit of TDS for the period January 2024 to March 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
	IT	Quarterly statement of TDS deposited for the quarter ending March 31, 2024
	IT	Return of tax deduction from contributions paid by the trustees of an approved superannuation fund
IT	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2023-24	

30	IT	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2023 by reporting financial institutions
	IT	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2023-24 and hasn't been allotted any PAN
	IT	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN
	IT	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2024)
	IT	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2024)

COMPLIANCE CALENDAR - MAY 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
15	ESI	ESIC payment
	EPF	EPF payment
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	ROC	LLP-Form 11-Annual return of Limited Liability Partnership (LLP)
	ROC	FC-4-Form FC-4 - Annual return for foreign companies (branch office/ liaison office)

COMPLIANCE CALENDAR - JUNE 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of May, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of April, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of April, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of April, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of April, 2024. Note: Applicable in case of specified person as mentioned under section 194S
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2024 has been paid without the production of a challan
	IT	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2024
	IT	First instalment of advance tax for the assessment year 2025-26
	IT	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2023-24
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2024
	IT	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2023-24
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services

29	IT	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2023-24
30	ROC	DPT-3- Form DPT-3 (Return of Deposits)
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of May, 2024 Note: Applicable in case of specified person as mentioned under section 194S
	IT	Return in respect of securities transaction tax for the financial year 2023-24
	IT	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2024
	IT	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2023-24
	IT	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2024
	IT	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2023-24. This statement is required to be furnished to the unit holders in form No. 64B
	IT	Furnishing of Equalisation Levy statement for the Financial Year 2023-24
	IT	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2024

COMPLIANCE CALENDAR - JULY 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of June, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
	IT	Due date for deposit of TDS for the period April 2024 to June 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of June, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
	IT	Due date for deposit of TDS for the period April 2024 to June 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-1-QRMP-Invoice Furnishing Facility
	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
15	ESI	ESIC payment
	EPF	EPF payment
	FEMA-FLA	FLA-Original
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of May, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of May, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of May, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of May, 2024 Note: Applicable in case of specified person as mentioned under section 194S
	IT	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2024
	IT	Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2024
IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2024	
18	GST	GST-CMP-08 (Composition Scheme Dealers)
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
22	GST	GSTR-3B-QRMP-Invoice Furnishing Facility

30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of June, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB for the month of June, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M for the month of June, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of June, 2024. Note: Applicable in case of specified person as mentioned under section 194S
31	IT	Return of income for the assessment year 2024-25 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.
	IT	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2024.
	IT	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2024)?
	IT	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2024
	IT	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2024

COMPLIANCE CALENDAR - AUGUST 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of July, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of June, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of June, 2024

14	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of June, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of June, 2024. Note: Applicable in case of specified person as mentioned under section 194S
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July, 2024 has been paid without the production of a challan
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of July, 2024
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of July, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of July, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of July, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of July, 2024. Note: Applicable in case of specified person as mentioned under section 194S
31	IT	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2024).
	IT	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on October 31, 2024).

COMPLIANCE CALENDAR - SEPTEMBER 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of August, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme

13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of July, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of July, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of July, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of July, 2024. Note: Applicable in case of specified person as mentioned under section 194S
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2024 has been paid without the production of a challan
	IT	Second instalment of advance tax for the assessment year 2025-26
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of August, 2024
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	PT/CT	Profession/Company Tax
	ROC	FC-3- Form FC-3 - Annual accounts of foreign companies
	ROC	Annual general meeting
	ROC	DIR-3-KYC for DIN holders
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of August, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of August, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of August, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of August, 2024. Note: Applicable in case of specified person as mentioned under section 194S
	IT	Due date for filing of audit report under section 44AB for the assessment year 2024-25 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2024)
	IT	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2024).
IT	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2024).	

COMPLIANCE CALENDAR - OCTOBER 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of tax deducted/collected for the month of September, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
	IT	Due date for deposit of TDS for the period July 2024 to September 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-1-QRMP-Invoice Furnishing Facility
	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	ROC	ADT-1- Appointment of auditor
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 2024 has been paid without the production of a challan
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of August, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of August, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of August, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of August, 2024. Note: Applicable in case of specified person as mentioned under section 194S
	IT	Quarterly statement of TCS deposited for the quarter ending September 30, 2024
	IT	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2024
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2024
18	GST	GST-CMP-08 (Composition Scheme Dealers)

20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
22	GST	GSTR-3B-QRMP-Invoice Furnishing Facility
25	GST	ITC-04-Details of goods/capital goods sent to job worker and received back (PFY Turnover < Rs. 5 Crores) [Refer Rule 45(3) of CGST]
29	ROC	AOC-4/AOC-4-CFS/AOC-4 (XBRL) - Filing of annual accounts
30	ROC	MSME-Form MSME 1 for the period Apr-24 to Sep-24 for companies having outstanding balances to MSME's exceeding 45 days
	ROC	LLP-Form 8-Statement of account & solvency
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of September, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of September, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of September, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of September, 2024. Note: Applicable in case of specified person as mentioned under section 194S
	IT	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2024
31	IT	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2023-24
	IT	Quarterly statement of TDS deposited for the quarter ending September, 2024
	IT	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
	IT	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September, 2024
	IT	Copies of declaration received in Form No. 60 during April 1, 2024 to September 30, 2024 to the concerned Director/Joint Director
	IT	Audit report under section 44AB for the assessment year 2024-25 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E
	IT	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
	IT	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager (if the assessee is required to submit return of income on October 31, 2024).
	IT	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is October 31, 2024).

31	IT	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company does not have any international/specified domestic transaction]
	IT	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending September, 2024
	IT	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending September, 2024

COMPLIANCE CALENDAR - NOVEMBER 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of October, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of September, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of September, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of September, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of September, 2024. Note: Applicable in case of specified person as mentioned under section 194S
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2024
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of October, 2024 has been paid without the production of a challan
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2024

20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
28	ROC	MGT-7/7A- Filing of annual returns
30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of October, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of October, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of October, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of October, 2024. Note: Applicable in case of specified person as mentioned under section 194S
	IT	Return of income for the assessment year 2024-25 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
	IT	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2023-24
	IT	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during previous Year 2023-24 (Form No. 64)
	IT	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2023-24) to units holders
	IT	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA.
	IT	Due date to exercise option of safe harbour rules for specified domestic transaction by furnishing Form 3CEFB
	IT	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2023-24. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A
	IT	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].
	IT	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2024).
IT	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2024).	

COMPLIANCE CALENDAR - DECEMBER 2024

Date	Type	Nature of compliance
7	FEMA-ECB	ECB-2
	IT	Due date for deposit of Tax deducted/collected for the month of November, 2024. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
10	GST	GSTR-7 (GST-TDS)
	GST	GSTR-8 (GST-TCS)
11	GST	GSTR-1-Other than QRMP scheme
13	GST	GSTR-5-Non-Resident Taxable Person
	GST	GSTR-6-Input Service Distributor
15	ESI	ESIC payment
	EPF	EPF payment
	IT	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 2024 has been paid without the production of a challan
	IT	Third instalment of advance tax for the assessment year 2025-26
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of October, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of October, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of October, 2024
	IT	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of November, 2024
	IT	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of October, 2024. Note: Applicable in case of specified person as mentioned under section 194S
20	GST	GSTR-3B-Other than QRMP scheme
	GST	GSTR-5A-OIDAR Services
30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of November, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of November, 2024
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of November, 2024

30	IT	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2023 to December 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of November, 2024. Note: Applicable in case of specified person as mentioned under section 194S
31	GST	GSTR-9-Annual Return
	GST	GSTR-9A-Annual Return (Composition Scheme Dealers)
	GST	GSTR-9C-Annual Reconciliation Statement
	IT	Filing of belated/revised return of income for the assessment year 2024-25 for all assessee (provided assessment has not been completed before December 31, 2024)