

STATUTORY COMPLIANCE DUE DATES -MAY-2024

Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of April, 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.
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of April, 2024.
10	GST GSTR-7	Filing of GSTR-7 for the month of April, 2024 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of April, 2024 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of April, 2024 for taxpayers having a Turnover of more than ₹5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR 1/IFF	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility(IFF) under QRMP scheme.
13	GST GSTR-5	Filing of GSTR-5 for the month of April, 2024 by a non-resident taxable person of all outward taxable supplies and tax payable.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributers for the month of April 2024.
15	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of March, 2024.
15	Income-Tax TCS	Quarterly statement of TCS deposited for the quarter ending March 31, 2024.
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2024 has been paid without the production of a challan.
15	Income-Tax FORM-3BB	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April 2024.
15	ESI	ESI Payment & Return filing for the month of April, 2024.
15	EPF	EPF Payment & Return filing for the month of April, 2024.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of April, 2024.
20	GST GSTR- 3B	Due Date for filling GSTR – 3B return for the month of April, 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.

20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of April, 2024.
25	GST PMT-06	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of April, 2024.
30	Income-Tax Form 49C	Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2023-24
30	Income-Tax TCS	Issue of TCS certificates for the 4th Quarter of the Financial Year 2023-24.
30	ROC Form 11	Annual Return of Limited Liability Partnership (LLP) for the FY 2023-24.
30	ROC PAS - 06	Reconciliation of Share Capital Audit Report (Half-yearly) for the period 1 st Oct 2023 to 31 st Mar 2024.
31	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2024
31	Income-Tax Form 61A	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
31	Income-Tax Form 61B	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
31	Income-Tax PAN	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
31	Income-Tax PAN	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
31	Income-Tax Form-9A	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)
31	Income-Tax Form 10	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)
31	Income-Tax Form 10BD	Statement of donation in Form 10BD to be furnished by reporting person under section 80G(5)(iii) or section 35(1A)(i) in respect of the financial year 2023-24
31	Income-Tax Form 10BE	Certificate of donation in Form no. 10BE as referred to in section 80G(5)(ix) or section 35(1A)(ii) to the donor specifying the amount of donation received during the financial year 2023-24.

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.
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Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

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