

STATUTORY COMPLIANCE DUE DATES -JULY-2024

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

DueDate	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	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.
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of June, 2024.
10	GST GSTR-7	Filing of GSTR-7 for the month of June, 2024 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of June, 2024 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of June, 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 June, 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 June 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 May, 2024.
15	Income-Tax TCS	Quarterly statement of TCS deposited for the quarter ending June 31, 2024.
15	Income-Tax Form 15CC	Furnishing of quarterly statement (by an authorised dealer) in Form No. 15CC in respect of foreign remittances made during the quarter ending June 30, 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 June, 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 June 2024.
15	ESI	ESI Payment & Return filing for the month of June, 2024.
15	EPF	EPF Payment & Return filing for the month of June, 2024.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of June, 2024.

DueDate	Statutory Compliance	Description
20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of June, 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 June, 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 June, 2024.
30	Income-Tax TCS	Issue of TCS certificates in respect of tax collected by any person for the quarter ending June 30, 2024
31	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending June 30, 2024
31	Income-Tax Form 10BA	Furnishing of declaration by a taxpayer claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit return of income by July 31, 2024)
31	Income-Tax Form 10E	Furnishing of particulars for claiming relief under Section 89 (if the assessee is required to submit return of income by July 31, 2024)
31	Income-Tax Form 10EE	Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if the assessee is required to submit return of income by July 31, 2024)
31	Income-Tax Form 10-IEA	Exercising the option to opt-out from the new tax regime under Section 115BAC (if assessee is required to submit return of income by July 31, 2024)
31	Income-Tax ITR	Return of income for the assessment year 2024-25 for all assessee other than corporate assessee, non-corporate assessee (whose books are required to be audited), partner of a firm whose accounts are required to be audited, an assessee who is required to furnish a report under section 92E
31	GST CMP-08	Form GST CMP-08 is to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy for the quarter April-June 2024.
31	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.

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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