

**STATUTORY COMPLIANCE DUE DATES -SEPTEMBER-2024**

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

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	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.
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of August, 2024.
10	GST GSTR-7	Filing of GSTR-7 for the month of August, 2024 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of August, 2024 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of August, 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-5	Filing of GSTR-5 for the month of August, 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 Distributors for the month of August, 2024.
14	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 July, 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 August, 2024 has been paid without the production of a challan.
15	Income-Tax Advance Tax	Second installment of advance tax for the assessment year 2025-26
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 In August 2024
15	ESI	ESI Payment & Return filing for the month of August, 2024.
15	EPF	EPF Payment & Return filing for the month of August, 2024.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of August, 2024.
20	GST GSTR- 3B	Due Date for filling GSTR – 3B return for the month of August, 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 August, 2024.

Due Date	Statutory Compliance	Description
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 August, 2024.
30	Income-Tax Form 10-IEA	Exercising the option to opt out from the new tax regime.
30	Income-Tax Audit report	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)
30	Income-Tax Form 9A	Application in Form 9A for exercising the option available under Explanation to Section 11(1) 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)
30	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 November 30, 2024)
30	Income-Tax Form 10B/10BB	Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
30	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.
30	MCA DIR – 3 (KYC)	KYC of Directors/Designated Partner (All DIN Holders holding DIN/DPIN as on 31.03.2024)
30	MCA FC-3	Annual accounts along with the list of all principal places of business in India established by a foreign company Within 9 months from the Closing of the Financial Year)
30	MCA ISIN	Compulsory dematerialization of securities of private companies, excluding small companies and government companies
30	MCA AGM	AGM to be held within 6 months from the end of the financial year

**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.

*This Document was Updated on 28-Aug-2024*