

## STATUTORY COMPLIANCE DUE DATES -OCTOBER-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 Audit (Extended due date)	Extended 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)
7	Income-Tax Monthly TDS/TCS	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.
7	Income-Tax Equalization Levy	Due date for deposit of Equalization levy for the month of September, 2024.
10	GST GSTR-7	Filing of GSTR-7 for the month of September, 2024 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of September, 2024 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of September, 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 September, 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 September, 2024.
13	GST GSTR-1 (QRMP)	Filing of GSTR-1 for the Quarter July to September, 2024 for taxpayers who opted for quarterly GSTR-1 filing.
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 September, 2024.
14	MCA ADT – 1	To be filed in less than 15 days from the conclusion of AGM. Every company should intimate the ROC about the appointment of an auditor.
15	Income-Tax 24G	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.
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 September 2024
15	ESI	ESI Payment & Return filing for the month of September, 2024.
15	EPF	EPF Payment & Return filing for the month of September, 2024.

Due Date	Statutory Compliance	Description
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of September, 2024.
20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of September, 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 September, 2024.
22	GST GSTR -3B (QRMP)	Due Date for filling GSTR – 3B return for the quarter July to September, 2024 for the taxpayer who opted quarterly GSTR-3B filing
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.
29	MCA AOC – 4	Filing of Financial statements - FY 2023-24
30	MCA Form 8 LLP	LLP's Statement of account and solvency - FY 2023-24
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 September, 2024.
30	Income-Tax Form 10-IEA	Exercising the option to opt out from the new tax regime.
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.
31	Income-Tax Form 3CEB	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31	Income-Tax ITR	Due date for filing of return of income for the assessment year 2023-24 if the assessee (not having any international or specified domestic transaction) is (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 apply.

# Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

Due Date	Statutory Compliance	Description
31	MCA MSME – 1	Reporting amount outstanding to MSME for more than 45 days (HY)
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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