

Apr 2024		May 2024		Jun 2024		Jul 2024	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of Tax Collected at Source (TCS) for Mar 2024</li> <li>Deposit of equalization levy for Mar 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Apr 2024</li> <li>Deposit of equalization levy for Apr 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for May 2024</li> <li>Deposit of equalization levy for May 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jun 2024</li> <li>Deposit of equalization levy for Jun 2024</li> </ul>
	Filing of Monthly GSTR 1 (Outward Supply Return) for Mar 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Apr 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for May 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jun 2024
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Mar 2024</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Jan-Mar 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Apr 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Apr 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for May 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for May 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jun 2024</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Apr-Jun 2024</li> </ul>
15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Mar 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Apr 2024</li> <li>Filing of Quarterly statement of TCS deposited for Jan-Mar 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for May 2024</li> <li>Deposit of 15% of Advance Tax for FY 2024-25</li> <li>Issue of TDS certificate in Form 16A (non-salary) for quarter Jan-Mar 2024 &amp; annual TDS certificate in Form 16 (salary) for FY 2023-24</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jun 2024</li> <li>Filing of Annual Return on Foreign Assets &amp; Liabilities (FLA) for FY 2023-24</li> <li>Filing of Quarterly statement of TCS deposited for Apr-Jun 2024</li> </ul>
20	Filing of GSTR 3B (Summary return) for Mar 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Apr 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for May 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Jun 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24
22	Filing of GSTR 3B (Summary return) for Jan-Mar 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 14 States / UT	25	GST challan payment (PMT-06) for Apr 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	25	GST challan payment (PMT-06) for May 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Apr-Jun 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescribed 14 States/UT
24	Filing of GSTR 3B (Summary return) for Jan-Mar 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in remaining States / UT		<ul style="list-style-type: none"> <li>Filing of Annual Return in Form 11 for FY 2023-24 by LLPs</li> <li>Filing of Annual Return in Form FC-4 for FY 2023-24 by Liaison / Branch / Project office in India</li> </ul>		<ul style="list-style-type: none"> <li>Furnishing of Form-1 (Equalisation Levy Statement) for FY 2023-24</li> <li>Filing of return of deposits / exempted deposits in form DPT-3 for FY 2023-24</li> <li>Modification of Importer-Exporter Code (IEC) details with Directorate General of Foreign Trade (DGFT) for FY 2023-24</li> </ul>	24	Filing of GSTR 3B (Summary return) for Apr-Jun 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States / UT
25	Filing of ITC-04 (Half-Yearly) for Oct 2023 - Mar 2024	30	<ul style="list-style-type: none"> <li>Form 49C for FY 2023-24 for Foreign Companies having Liaison Office in India</li> <li>Issue of TCS certificate for Jan-Mar 2024</li> </ul>	30		30	Issue of TCS certificate for Apr-Jun 2024
30	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS) for Mar 2024</li> <li>Filing of GSTR-4 (Annually for Composition Dealers) for FY 2023-24</li> <li>Filing of MSME dues in MSME Form I for the period Oct 2023 - Mar 2024</li> </ul>	31	<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Jan-Mar 2024</li> <li>Filing of Form 61A (Statement of Financial Transactions) for FY 2023-24</li> </ul>			31	<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Apr-Jun 2024</li> <li>Income-tax Return (ITR) for Individuals (including expatriates), non-corporates who are not liable for Tax Audit for FY 2023-24</li> <li>Filing of Form 10-IEA for FY 2023-24 by Individuals, non-corporates, having income from business / profession and who are not liable for Tax Audit and wish to be governed by old tax regime under the Income-tax Act, 1961, or re-enter the new tax regime</li> </ul>
Aug 2024		Sep 2024		Oct 2024		Nov 2024	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jul 2024</li> <li>Deposit of equalization levy for Jul 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Aug 2024</li> <li>Deposit of equalization levy for Aug 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Sep 2024</li> <li>Deposit of equalization levy for Sep 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Oct 2024</li> <li>Deposit of equalization levy for Oct 2024</li> </ul>
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jul 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Aug 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Sep 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Oct 2024
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jul 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Jul 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Aug 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Aug 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Sep 2024</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Jul-Sep 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Oct 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Oct 2024</li> </ul>
15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jul 2024</li> <li>Issue of TDS certificate in Form 16A (other than salary) for Apr-Jun 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Aug 2024</li> <li>Deposit of 45% of Advance Tax for FY 2024-25</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Sep 2024</li> <li>Filing of Quarterly statement of TCS deposited for Jul-Sep 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Oct 2024</li> <li>Issue of TDS certificate in Form 16A (other than salary) for Jul-Sep 2024</li> </ul>
20	Filing of GSTR 3B (Summary return) for Jul 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Aug 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Sep 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Oct 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24
25	GST challan payment (PMT-06) for Jul 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Aug 2024 having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Jul-Sep 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Oct 2024 having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available
		30	<ul style="list-style-type: none"> <li>Filing of KYC details of Directors in Form Web KYC</li> <li>Statutory audit for FY 2023-24</li> <li>Filing of Form FC-3 (Annual accounts and list of places of business in India) with ROC for FY 2023-24 by Liaison/Branch/Project office in India</li> <li>Filing of KYC details of all Directors who have procured DIN during FY 2023-24 in Form DIR-3 KYC</li> <li>Filing of Annual Activity Certificate (AAC) and Audited financials for FY 2023-24 by Liaison/Branch/Project office in India</li> <li>Filing of Tax Audit Report u/s 44AB for FY 2023-24 (in case transfer pricing is not applicable)</li> <li>Filing of Form 29B for FY 2023-24 by companies subject to Minimum Alternate Tax (MAT) on book profits u/s 115JB (where transfer pricing laws are not applicable)</li> </ul>	24	Filing of GSTR 3B (Summary return) for Jul-Sep 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States/UT	30	<ul style="list-style-type: none"> <li>Corporate tax return for FY 2023-24 (where transfer pricing laws are applicable)</li> <li>Report in Form 3CEAA (Master File) u/s 92(4D) for FY 2023-24</li> <li>Filing of Form 3CEFA for exercising option of safe harbour rules for international transaction</li> <li>Filing of Form 3CEFB for exercising option of safe harbour rules for specified domestic transaction</li> <li>Availment of Unclaimed Input Tax Credit under GST for FY 2023-24</li> <li>Issuance of Credit Notes under GST where invoices pertain to FY 2023-24</li> </ul>
		31	<ul style="list-style-type: none"> <li>Filing of Annual Accounts in Form 8 by LLPs for FY 2023-24</li> <li>Filing of Quarterly statement of TDS deposited for Jul-Sep 2024</li> <li>Income-tax Return (ITR) for FY 2023-24 (if transfer pricing is not applicable) for (a) corporates, (b) non-corporate assesses (who are liable for Audit), (c) Partner of a Firm liable for Audit</li> <li>Transfer Pricing Report in Form 3CEB for FY 2023-24</li> <li>Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962</li> <li>Filing of Tax Audit Report u/s 44AB for FY 2023-24 (in case transfer pricing is applicable)</li> <li>Intimation by a designated constituent entity, resident in India, of an international group in Form 3CEAB for the FY 2023-24</li> <li>Filing of Form 29B for FY 2023-24 by companies subject to MAT on book profits u/s 115JB (where transfer pricing laws are applicable)</li> <li>Filing of Form 10-IB / 10-IC / 10-ID by domestic / manufacturing companies who wish to be governed by the new tax regime u/s 115BA / 115BAA / 115BAB of the Income-tax Act, 1961</li> </ul>	25	Filing of ITC-04 (Half-Yearly) for Apr-Sep 2024	31	<ul style="list-style-type: none"> <li>Filing of Form 3CEFA for exercising option of safe harbour rules for international transaction</li> <li>Filing of Form 3CEFB for exercising option of safe harbour rules for specified domestic transaction</li> <li>Availment of Unclaimed Input Tax Credit under GST for FY 2023-24</li> <li>Issuance of Credit Notes under GST where invoices pertain to FY 2023-24</li> </ul>
Dec 2024		Jan 2025		Feb 2025		Mar 2025	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Nov 2024</li> <li>Deposit of equalization levy for Nov 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Dec 2024</li> <li>Deposit of equalization levy for Dec 2024</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jan 2025</li> <li>Deposit of equalization levy for Jan 2025</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Feb 2025</li> <li>Deposit of equalization levy for Feb 2025</li> </ul>
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Nov 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Dec 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jan 2025	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Feb 2025
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Nov 2024</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Nov 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Dec 2024</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Oct-Dec 2024</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jan 2025</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Jan 2025</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Feb 2025</li> <li>Filing of Monthly IFF (for QRMP taxpayers) for Feb 2025</li> </ul>
15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Nov 2024</li> <li>Deposit of 75% of Advance Tax for FY 2024-25</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Dec 2024</li> <li>Filing of Quarterly statement of TCS deposited for Oct-Dec 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jan 2025</li> <li>Issue of TDS certificate in Form 16A (other than salary) for Oct-Dec 2024</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Feb 2025</li> <li>Deposit of 100% of Advance Tax for FY 2024-25</li> </ul>
20	Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Jan 2025 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	Filing of GSTR 3B (Summary return) for Feb 2025 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24
25	GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Oct-Dec 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Feb 2025 having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available
31	<ul style="list-style-type: none"> <li>Filing of belated / revised ITR for FY 2023-24</li> <li>Filing of GST Annual Return for FY 2023-24 in Form GSTR-9, 9A, 9B and 9C</li> </ul>	24	<ul style="list-style-type: none"> <li>Filing of GSTR 3B (Summary return) for Oct-Dec 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States/UT</li> <li>Issue of TCS certificate for Oct-Dec 2024</li> <li>Filing of Quarterly statement of TDS deposited for Oct-Dec 2024</li> <li>Intimation in Form No. 3CEAC by a resident constituent entity of an international group whose parent is non-resident (assuming accounting year of parent entity is Apr 2023 - Mar 2024)</li> </ul>	31	<ul style="list-style-type: none"> <li>Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26</li> <li>Filing of Form RFD-11 (LUT) for upcoming FY 2025-26</li> <li>Filing of updated return u/s 139(8A) for AY 2022-23 (FY 2021-22)</li> <li>Filing of Report in Form CSR 2 for FY 2023-24 on Corporate Social Responsibility</li> </ul>	31	<ul style="list-style-type: none"> <li>Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26</li> <li>Filing of Form RFD-11 (LUT) for upcoming FY 2025-26</li> <li>Filing of updated return u/s 139(8A) for AY 2022-23 (FY 2021-22)</li> <li>Filing of Report in Form CSR 2 for FY 2023-24 on Corporate Social Responsibility</li> </ul>

The due dates mentioned above are as per relevant Acts, Notifications, Circulars and Press Releases issued till 18 April 2024. The information contained in this document has been compiled from published sources believed to be reliable. The information is only for general guidance and is not meant to be a substitute for professional, technical or legal advice in any manner.

**Annual General Meeting (AGM) compliances as per Companies Act 2013:**

Last date for Annual General Meeting – 30 September 2024.  
Filing of Form AOC-4 with Registrar of Companies (annual report including balance sheet and profit and loss statement): Within 30 days of Annual General Meeting. Filing of Form MGT-7 with Registrar of Companies (annual return): Within 60 days of Annual General Meeting.