

Annual Corporate Compliance Calendar (FY 2024-25)

	Apr 2024		May 2024		Jun 2024		Jul 2024
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
	Deposit of Tax Collected at Source (TCS) for Mar 2024		Deposit of withholding tax (TDS/TCS) for Apr 2024		Deposit of withholding tax (TDS/TCS) for May 2024		Deposit of withholding tax (TDS/TCS) for Jun 2024
7	Deposit of equalization levy for Mar 2024	7	, , , , , , , , , , , , , , , , , , , ,	7		7	
	Deposit or equalization levy for war 2024		Deposit of equalization levy for Apr 2024		Deposit of equalization levy for May 2024		Deposit of equalization levy for Jun 2024
	Filing of Monthly GSTR 1 (Outward Supply Return) for Mar	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Apr 2024		Filing of Monthly GSTR 1 (Outward Supply Return) for May 2024		Filing of Monthly GSTR 1 (Outward Supply Return) for Jun 2024
	2024	11	3 ,	11	Ç	11	3 ,
	Filing of Monthly GSTR 6 (ISD Return) for Mar 2024		Filing of Monthly GSTR 6 (ISD Return) for Apr 2024		Filing of Monthly GSTR 6 (ISD Return) for May 2024		Filing of Monthly GSTR 6 (ISD Return) for Jun 2024
13	Filing of Quarterly GSTR 1 (Outward Supply Return) for	13	Filing of Monthly IFF (for QRMP taxpayers) for Apr 2024	13	Filing of Monthly IFF (for QRMP taxpayers) for May 2024	13	Filing of Quarterly GSTR 1 (Outward Supply Return) for Apr-Jun
	Jan-Mar 2024						2024
			Deposit of PF & ESI contribution for Apr 2024		Deposit of PF & ESI contribution for May 2024		Deposit of PF & ESI contribution for Jun 2024
			,,				Filing of Annual Return on Foreign Assets & Liabilities
15	Deposit of PF & ESI contribution for Mar 2024	15	FT 70	15	Deposit of 15% of Advance Tax for FY 2024-25	15	(FLA) for FY 2023-24
	,,,,,,		Filing of Quarterly statement of TCS deposited for Jan-Mar 2024		 Issue of TDS certificate in Form 16A (non-salary) for quarter Jan-Mar 2024 & annual 		Filing of Quarterly statement of TCS deposited for Apr-Jun 2024
					TDS certficate in Form 16 (salary) for FY 2023-24		Filling or quarterly statement or 103 deposited for Apr-3un 2024
	ET (00TD 00 (0)) (N 0004)		Fig. (00TD 0D (0) (A 00041)		E		FT (00TD 00 (0) (
20	Filing of GSTR 3B (Summary return) for Mar 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY	20	Filing of GSTR 3B (Summary return) for Apr 2024 by taxpayers having aggregate turnover > Rs. 5	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
20	2022-23	20	crore in FY 2023-24	20	tullovel > 1/3. 3 clote III 1 1 2023-24	20	liaving aggregate turnover > 16. 3 crore in 11 2023-24
	Filing of GSTR 3B (Summary return) for Jan-Mar 2024 by					H	Filing of GSTR 3B (Summary return) for Apr-Jun 2024 by taxpayers
	taxpayers having aggregate turnover ≤ Rs. 5 crore in FY		GST challan payment (PMT-06) for Apr 2024 by taxpayers having		GST challan payment (PMT-06) for May 2024 by tax- payers having aggregate		having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and
22	2022-23 and registered in prescibed 14 States / UT	25	aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	25	turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	22	registered in prescibed 14 States/UT
			available				
	Filing of GSTR 3B (Summary return) for Jan-Mar 2024 by		Filing of Annual Return in Form 11 for FY 2023-24 by LLPs		Furnishing of Form-1 (Equalisation Levy Statement) for FY 2023-24		Filing of GSTR 3B (Summary return) for Apr-Jun 2024 by taxpayers
24	taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in remaining States / UT		Filing of Annual Return in Form FC-4 for FY 2023-24 by Liaison /		Filing of return of deposits / exempted deposits in form DPT-3 for FY 2023-24	24	having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States / UT
24	2022-23 and registered in remaining States / OT		Branch / Project office in India			24	registered in remaining States / O1
			5 400 / F/2000 04 / F / O / O / O / O / O		 Modification of Importer-Exporter Code (IEC) details with Directorate General of Foreign Trade (DGFT) for FY 2023-24 		
		30	Form 49C for FY 2023-24 for Foreign Companies having Liaison Office in India				
25	Filing of ITC-04 (Half-Yearly) for Oct 2023 - Mar 2024		Silve ii iida	30		30	Issue of TCS certificate for Apr-Jun 2024
			Issue of TCS certificate for Jan-Mar 2024	30			
	Deposit of withholding tax (TDS) for Mar 2024		Todd of 100 octahoda for odd war zazy				Filing of Quarterly statement of TDS deposited for Apr-Jun 2024
							Income-tax Return (ITR) for Individuals (including expatriates),
30	Filing of GSTR-4 (Annually for Composition Dealers) for FY 2023-24		Filing of Quarterly statement of TDS deposited for Jan-Mar 2024			31	non-corporates who are not liable for Tax Audit for FY 2023-24
	Filing of MSME dues in MSME Form I for the period Oct	31	Filing of Form 61A (Statement of Financial Transactions) for FY 2023-24				Files of Form 40 IFA for FV 0000 04 by last ideals
	2023 - Mar 2024		1 1 2020 24				 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
	Aug 2024		Sep 2024		Oct 2024		Nov 2024
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
	Deposit of withholding tax (TDS/TCS) for Jul 2024		Deposit of withholding tax (TDS/TCS) for Aug 2024		Deposit of withholding tax (TDS/TCS) for Sep 2024		Deposit of withholding tax (TDS/TCS) for Oct 2024
7	Denosit of equalization low for Jul 2024	7	Denosit of equalization levy for Aug 2004	7	Deposit of equalization lew for Sep 2024	7	Deposit of equalization levy for Oct 2024
	Deposit of equalization levy for Jul 2024		Deposit of equalization levy for Aug 2024		Deposit of equalization levy for Sep 2024		
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
	LOL-1						
40	Filing of Monthly GSTR 6 (ISD Return) for Jul 2024	42	Filing of Monthly GSTR 6 (ISD Return) for Aug 2024	12	Filing of Monthly GSTR 6 (ISD Return) for Sep 2024	40	Filing of Monthly GSTR 6 (ISD Return) for Oct 2024
13	Filing of Monthly IFF (for QRMP taxpayers) for Jul 2024	13	Filing of Monthly IFF (for QRMP taxpayers) for Aug 2024	13	Filing of Quarterly GSTR 1 (Outward Supply Return) for Jul-Sep 2024	13	Filing of Monthly IFF (for QRMP taxpayers) for Oct 2024
	Deposit of PF & ESI contribution for Jul 2024		Deposit of PF & ESI contribution for Aug 2024		Deposit of PF & ESI contribution for Sep 2024	F	Deposit of PF & ESI contribution for Oct 2024
15		15	Deposit of PF & ESI contribution for Aug 2024	15		15	
15	Issue of TDS certificate in Form 16A (other than salary) for Apr-Jun 2024	13	Deposit of 45% of Advance Tax for FY 2024-25	,,	Filing of Quarterly statement of TCS deposited for Jul- Sep 2024	13	 Issue of TDS certificate in Form 16A (other than salary) for Jul-Sep 2024
			F# (00TB eB (0) (4		E	H	
20	Filing of GSTR 3B (Summary return) for Jul 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY	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
	2023-24		aggregate tamoval y ratio order in 1 1 2020 24		10.10 To 10.0 O 10.0 III 1 1 2020 24		adding aggregate tarriers a rest of order in 111 2020 24
					Filing of GSTR 3B (Summary return) for Jul - Sep 2024 by taxpayers having	H	
~-	GST challan payment (PMT-06) for Jul 2024 by taxpayers	25	GST challan payment by taxpayers (PMT-06) for Aug 2024 having	~~	aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescibed 14	~-	GST challan payment by taxpayers (PMT-06) for Oct 2024 having
25	having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	25	aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available	22	States/UT	25	aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available
	Sufficient ITC available		available				available
		30	Filing of KYC details of Directors in Form Web KYC		Filing of GSTR 3B (Summary return) for Jul - Sep 2024 by taxpayers having		
		30	Filling of KTC details of Directors in Form Web KTC	24	aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States/UT	3	Corporate tax return for FY 2023-24 (where transfer pricing laws are applicable)
			Statutory audit for FY 2023-24		Glates of	0	are applicable)
			Filing of Form FC-3 (Annual accounts and list of places of business in				Report in Form 3CEAA (Master File) u/s 92D(4) for FY 2023-24
			India) with ROC for FY 2023-24 by Liaison/ Branch/Project office in	25	Filing of ITC-04 (Half-Yearly) for Apr - Sep 2024		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			India				Filing of Form 3CEFA for exercising option of safe harbour rules
			Filing of KYC details of all Directors who have procured DIN during FY		Issue of TCS certificate for Jul-Sep 2024		for international transaction
			2023-24 in Form DIR-3 KYC		Issue of ICS certificate for Jul-Sep 2024		
			Filing of Annual Activity Certificate (AAC) and Audited financials for FY		E. (1915)		Filing of Form 3CEFB for exercising option of safe harbour rules
			2023-24 by Liaison/Branch/Project office in India	30	Filing of MSME dues in MSME Form I for the period Apr - Sep 2024		for specified domestic transaction
			Filing of Tax Audit Report u/s 44AB for FY 2023-24 (in case trasfer		Filing of Annual Accounts in Form 8 by LLPs FY 2023-24		Availment of Unclaimed Input Tax Credit under GST for FY 2023-
			pricing is not applicable)				24
			Filing of Form 29B for FY 2023-24 by companies subject to Minimum			4	Issuance of Credit Notes under GST where inolyces pertain to FY 2023-24
			Alternate Tax (MAT) on book profits u/s 115JB (where transfer pricing laws are not applicable)		Filing of Quarterly statement of TDS deposited for Jul- Sep 2024		2023-24
				31			
					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		
					Transfer Pricing Report in Form 3CEB for FY 2023- 24		
					Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962		
					• Filing of Tax Audit Report u/s 44AB for FY 2023-24 (in case transfer pricing is		
					applicable)		
					 Intimation by a designated constituent entity, resident in India, of an international 		
					group in Form 3CEAB for the FY 2023-24		
					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)		
					 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 		
	I				Income-tax Act, 1961		
	I						
	Dec 2024		Jan 2025		Feb 2025		Mar 2025
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
	Deposit of withholding tax (TDS/TCS) for Nov 2024		Deposit of withholding tax (TDS/TCS) for Dec 2024		Deposit of withholding tax (TDS/TCS) for Jan 2025		Deposit of withholding tax (TDS/TCS) for Feb 2025
7		7		7		7	Deposit of equalization levy for Feb 2025
	Deposit of equalization levy for Nov 2024		Deposit of equalization levy for Dec 2024		Deposit of equalization levy for Jan 2025		
11	Filing of Monthly GSTR 1 (Outward Supply Return) for New 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
	Nov 2024	<u> </u>				Ë	
	Filing of Monthly GSTR 6 (ISD Return) for Nov 2024		Filing of Monthly GSTR 6 (ISD Return) for Dec 2024		Filing of Monthly GSTR 6 (ISD Return) for Jan 2025		Filing of Monthly GSTR 6 (ISD Return) for Feb 2025
13	Filing of Monthly IFF (for QRMP taxpayers) for Nov 2024	13	Filing of Quarterly GSTR 1 (Outward Supply Return) for Oct-Dec 2024	13	Filing of Monthly IFF (for QRMP taxpayers) for Jan 2025	13	Filing of Monthly IFF (for QRMP taxpayers) for Feb 2025
	 Deposit of PF & ESI contribution for Nov 2024 		Deposit of PF & ESI contribution for Dec 2024		Deposit of PF & ESI contribution for Jan 2025		Deposit of PF & ESI contribution for Feb 2025
15	Deposit of PF & ESI contribution for Nov 2024		Filing of Quarterly statement of TCS deposited for Oct-Dec 2024	15	Issue of TDS certificate in Form 16A (other than salary) for Oct-Dec 2024	15	Deposit of 1009/ of Advance Touring Science of
		15					Deposit of 100% of Advance Tax for FY 2024-25
	Deposit of PF & ESI contribution for Nov 2024 Deposit of 75% of Advance Tax for FY 2024-25	15	· · ·			1	Filing of GSTR 3B (Summary return) for Feb 2025 by taxpayers
	Deposit of 75% of Advance Tax for FY 2024-25	15			Filing of GSTR 3B (Summary return) for Jan 2025 by tayonyon having agreet		
20		15	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	having aggregate turnover > Rs. 5 crore in FY 2023-24
20	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by		Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having	20	Filing of GSTR 3B (Summary return) for Jan 2025 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24	20	having aggregate turnover > Rs. 5 crore in FY 2023-24
20	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24		Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 Filing of GSTR 3B (Summary return) for Oct - Dec 2024 by taxpayers	20	turnover > Rs. 5 crore in FY 2023-24	20	
	- Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by tapapayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers	20	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	20	GST challan payment by taxpayers (PMT-06) for Feb 2025 having
20	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24		Filing of GSTR 38 (Summany return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 Filing of GSTR 38 (Summany return) for Cct - Dec 2024 by taxpayers having aggregate turnover < Rs. 5 crore in FY 2023-24 and registered in prescibed 14	20	turnover > Rs. 5 crore in FY 2023-24	20	
	- Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by bapayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover < Rs. 5 crore in FY 2023-24 if no	20	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	20	GST challan payment by taxpayers (PMT-06) for Feb 2025 having aggregate turnover < Rs. 5 crore in FY 2023-24 if no sufficient ITC
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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	20	Filing of GSTR 38 (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 Filing of GSTR 38 (Summary return) for Oct - Dec 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescibed 14 States/UT Filing of GSTR 38 (Summary return) for Oct - Dec 2024 by taxpayers		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	20	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
	- Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by bapayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover < Rs. 5 crore in FY 2023-24 if no	20	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 prescibed 14 States/UT - 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	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
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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	20	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 - 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb. 2025 having aggregate turnover s.Rs. 5 crore in FY. 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of belated / revised ITR for FY 2023-24 Filing of GST Annual Return for FY 2023-24 in Form	20 22 24	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 prescibed 14 States/UT 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb 2025 having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by lappyers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 Filing of belated / revised ITR for 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 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 prescibed 14 States/UT - 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb. 2025 having aggregate turnover s.Rs. 5 crore in FY. 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26 Filing of Form RFD-11 (LUT) for upcoming FY 2025- 26
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of belated / revised ITR for FY 2023-24 Filing of GST Annual Return for FY 2023-24 in Form	20 22 24	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 - 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 Issue of TCS certificate for Oct-Dec 2024		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	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 Filing of Form CMF-02 for opting the composition scheme for upcoming FY 2025-26 Filing of Form RFD-11 (LUT) for upcoming FY 2025- 26 Filing of updated return w's 139(8A) for AY 2022-23 (FY 2021-22)
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of belated / revised ITR for FY 2023-24 Filing of GST Annual Return for FY 2023-24 in Form	20 22 24	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 prescibed 14 States/UT 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		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb. 2025 having aggregate turnover s.Rs. 5 crore in FY. 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26 Filing of Form RFD-11 (LUT) for upcoming FY 2025- 26
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of belated / revised ITR for FY 2023-24 Filing of GST Annual Return for FY 2023-24 in Form	20 22 24	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 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 prescibed 14 States/UT - 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 to the contraction of the contraction		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb 2025 having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26 Filing of Form RFD-11 (LUT) for upcoming FY 2025- 26 Filing of updated return u/s 139(8A) for AY 2022-23 (FY 2021-22) Filing of Rport in Form CSR 2 for FY 2023-24 on Corporate
25	Deposit of 75% of Advance Tax for FY 2024-25 Filing of GSTR 3B (Summary return) for Nov 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 GST challan payment (PMT-06) for Nov 2024 by taxpayers having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of belated / revised ITR for FY 2023-24 Filing of GST Annual Return for FY 2023-24 in Form	20 22 24 30	Filing of GSTR 3B (Summary return) for Dec 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2023-24 Filing of GSTR 3B (Summary return) for Cct - Dec 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in prescibed 14 States/UT Filing of GSTR 3B (Summary return) for Cct - Dec 2024 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 and registered in remaining States/UT Issue of TCS certificate for Cct-Dec 2024 Filing of Quarterly statement of TDS deposited for Cct-Dec 2024 Intimation in Form No. 3/CEAC by a resident constituent entity of an		turnover > Rs. 5 crore in FY 2023-24 GST challan payment by taxpayers (PMT-06) for Jan 2025 having aggregate	25	GST challan payment by taxpayers (PMT-06) for Feb 2025 having aggregate turnover s Rs. 5 crore in FY 2023-24 if no sufficient ITC available Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2025-26 Filing of Form RFD-11 (LUT) for upcoming FY 2025- 26 Filing of updated return u/s 139(8A) for AY 2022-23 (FY 2021-22) Filing of Rport in Form CSR 2 for FY 2023-24 on Corporate
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The due dates mentioned above are as per relevant Acts, Notifications, Circulars and Press Releases issued till 18 April 2024.

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