

STATUORY TAX COMPLIANCE CALENDER FOR MARCH 2024**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2024 via form no 26QB (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2024 via form 26QC (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2024 via form 26QD (d) Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of January, 2024 via form 26QE	01.03.2024
2	Due date for deposit of Tax deducted/collected for the month of February, 2024. However, all the 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	07.03.2024
3	Securities Transaction Tax/Commodities Transaction Tax – Due date for deposit of tax collected for the month of Febraury,2024	07.03.2024
4	Collection and recovery of equalisation levy on specified services in the month of Febraury,2024	07.03.2024
5	Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of February,2024 Form 27C	07.03.2024
6	Due date for furnishing statement in Form No. 3BC by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of February, 2024 Form 3BC	15.03.2024
7	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of February, 2024 Form 3BB	15.03.2024
8	Fourth instalment of advance tax for the assessment year 2024-25	15.03.2024
9	Due date for payment of fourth instalment of advance tax for assessee covered under presumptive scheme of section 44AD / 44ADA	15.03.2024
10	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2023 has been paid without the production of a Challan	15.03.2023

11	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2023	17.03.2024
12	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2023	17.03.2024
13	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2023	17.03.2024
14	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of January, 2023	17.03.2024
15	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2024 (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2024 (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2024 (d) Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of February, 2024	30.03.2024
16	Country-By-Country Report in Form No. 3CEAD for the previous year 2022-23 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group	31.03.2024
17	Collection and recovery of equalisation levy on e-commerce supply or services for the quarter ending March 31, 2024	31.03.2024
18	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2022-23, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]	31.03.2024

Compliance Requirement Under GST

Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws. GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	10.03.2024
GSTR 1 (Monthly)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP	11.03.2024

GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Jan-Mar 2024. Details of ITC received and distributed by an Input Service Distributors.	13.03.2024
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Jan-Mar 2024	20.03.2024
GSTR-3B (Monthly)	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.03.2023
GSTR-3B (Monthly)	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Applicable on Group B States, below 5 Crore: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	24.03.2023
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.03.2024
RFD-10	Refund of Tax to certain Persons	18 Months after the date if quarter for which refund is to be caimed
GSTR 11	Statement of inward supplies having Unique Identification Number(UIN) for claiming GST refund	28.03.2024
CMP-02	Due date for the taxpyer to opt for the composition scheme for the upcoming FY 2024-25	31.03.2024
(LUT)	Due date for renewing or taking fresh Letter of Understanding (LUT) fot thr FY 2024-25	31.03.2024
Compliance Calendar Under The Companies Act,2013		

1	For the financial year 2022-2023, form CSR-2 shall be filed separately on or before 31st March, 2024 after filing FORM AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind As), as the case may be via form CSR-2	31.03.2024
<u>Compliance Under FEMA</u>		
1	The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days) Form ECB 2	11.03.2024
<u>Labour laws</u>		
1	Provident Fund Payment for February 24	15.03.2024
2	ESI Payment for February 24	15.03.2024
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