

STATUORY TAX COMPLIANCE CALENDER FOR JANUARY 2024

Compliance Requirement Under Income Tax Act, 1961		
S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of December, 2023. 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	07.01.2024
2	Due date for deposit of TDS for the period October 2023 to December 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H	07.01.2024
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2023	14.01.2024
4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2023	14.01.2024
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2023	14.01.2024
6	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2023 has been paid without the production of a challan	15.01.2024
7	Quarterly statement of TCS for the quarter ending December 31, 2023	15.01.2024
8	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2023	15.01.2024
9	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2023	15.01.2024
10	Quarterly TCS certificate in respect of quarter ending December 31, 2023	30.01.2024
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2023	30.01.2024
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2023	30.01.2024
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of December, 2023	30.01.2024
14	Quarterly statement of TDS for the quarter ending December 31, 2023	31.01.2024
15	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2023	31.01.2024
16	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident	31.01.2024

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.	10.01.2024
GSTR 1 (Monthly)	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme	11.01.2024
GSTR-1 (Optional) (IFF) (Monthly) 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 Oct-Dec 2023. Details of ITC received and distributed by an Input Service Distributors.	13.01.2024
CMP 08	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy. Period: Oct-Dec, 2023	18.01.2024
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 Oct-Dec 2023.	20.01.2024
GSTR-3B (Monthly)	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	22.01.2024
GSTR-3B (Monthly)	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	24.01.2024
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.01.2024
RFD-10	GST Refund: Refund of Tax to Certain Persons 18 Months after the end of quarter for which refund is to be claimed	X
GSTR 11	Statement of inward supply of goods or services or both received by UIN holders	28.01.2024

Please note: GST Amnesty scheme appeals applicable till January 31, 2024 In a bid to assist taxpayers grappling with Goods and Services Tax (GST) issues, the Central Board of Indirect Taxes and Customs (CBIC) has introduced a significant amnesty scheme. This initiative allows specified GST taxpayers to lodge appeals against GST tax demand orders until January 31, 2024.

<u>Labour laws</u>		
1	Provident Fund Payment for December	15.01.2024
2	ESI Payment for December	15.01.2024

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.

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