

Statutory Tax Compliance Tracker for the month of April ,2024
Explains Compliance requirement under Various Taxes.

1. Compliance requirement under Income Tax act, 1961

| Sl. | Compliance Particulars | Due Dates |
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| 1 | Due date for deposit of Tax deducted by an office of the government for the month of March, 2024. However, all sum deducted 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 | 07.04.2024 |
| 2. | Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of February, 2024 | 14.04.2024 |
| 3 | Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of February, 2024 | 14.04.2024 |
| 4 | Due date for issue of TDS Certificate for tax deducted under section 194M in the month of February, 2024 | 14.04.2024 |
| 5 | Due date for issue of TDS Certificate for tax deducted under section 194S in the month of February, 2024 <i>Note: Applicable in case of specified person as mentioned under section 194S</i> | 14.04.2024 |
| 6 | Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2024 | 15.04.2024 |
| 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 March, 2024 | 15.04.2024 |
| 8 | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2024 has been paid without the production of a challan | 30.04.2024 |
| 9 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of March, 2024 | 30.04.2024 |
| 10 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of March, 2024 | 30.04.2024 |
| 11 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of March, 2024 | 30.04.2024 |
| 12 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of March, 2024 <i>Note: Applicable in case of specified person as mentioned under section 194S</i> | 30.04.2024 |
| 13 | Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2024 | 30.04.2024 |
| 14 | Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2023 to March 31, 2024 | 30.04.2024 |
| 15 | Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2024 | 30.04.2024 |
| 16 | Due date for deposit of TDS for the period January 2024 to March 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H | 30.04.2024 |

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| 2. Compliance Requirement under GST, 2017 | | |
| A. Filing of GSTR –3B / GSTR 3B QRMP | | |
| a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY | | |
| Tax period | Particulars | Due Date |
| March, 2024 | Due Date for filling GSTR – 3B return for the month of March, 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. | 20 th April 2024 |
| b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A) | | |
| Tax period | Particulars | Due Date |
| March, 2024 | Due Date for filling GSTR – 3B return for the month of March, 2024 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B | 22.04.2024 |
| Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Pondicherry, Andaman and Nicobar Islands, Lakshadweep | | |
| c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B) | | |
| Tax period | Particulars | Due Date |
| March, 2024 | Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing | 24.04.2024 |
| Group B States: 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 | | |
| B. Filing of Form GSTR 1 | | |
| Tax period | Particulars | Due Date |
| March, 2024 | 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 under QRMP. | 11.04.2024 |

| C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers | | | |
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| Form No. | Particulars | Timeline | Due Date |
| GSTR-5 & 5A | Non-resident ODIAR services provider file Monthly GST Return | 20th of succeeding month | 20.04.2024 |
| GSTR - 6 | Every Input Service Distributor (ISD) | 13th of succeeding month | 13.04.2024 |
| GSTR - 7 | Return for Tax Deducted at source to be filed by Tax Deductor | 10th of succeeding month | 10.04.2024 |
| GSTR - 8 | E-Commerce operator registered under GST liable to TCS | 10th of succeeding month | 10.04.2024 |
| D. GSTR – 1 QRMP monthly / Quarterly return | | | |
| Form No. | Particulars | Timeline | Due Date |
| Details of outward supply- IFF | a) GST QRMP monthly return due date for the month of April, 2023 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme. | 13th of succeeding month – Monthly Quarterly Return | 13.04.2024 |
| E. GST Refund: | | | |
| Form No. | Particulars | Due Date | |
| RFD -10 | Refund of Tax to Certain Persons | 18 Months after the end of quarter for which refund is to be claimed | |
| F. Monthly Payment of GST – PMT-06: | | | |
| Particular | | Due Date | |
| 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. | | 25.04.2024 | |
| G. Monthly Payment of GST – PMT-06: | | | |
| Particular | | Due Date | |
| 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. | | 18.04.2024 | |
| H. GSTR-11 - by UIN HOLDERS | | | |
| Particular | | Due Date | |
| GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their | | 28.04.2024 | |
| I. Labour laws | | | |
| 1 | Provident Fund Payment for March 23 | 15.04.2024 | |
| 2 | ESI Payment for March 23 | 15.04.2024 | |

| J. ROC Laws | |
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| ROC/MCA Every company to fulfil the requirement of an audit trail in their Accounting Software. | 01.04.2024 |
| MSME-form 1 return Due date for filing of MSME form-1for the period October to March, relating to the outstanding payments to MSMEs | 30.04.2024 |
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