



FCBM

The Apex Body OF India's Corrugated Packaging Industry
SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for June 2024. This calendar provides GST due dates and income tax return due dates for June 2024, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

STATUORY TAX COMPLIANCE CALENDER FOR JUNE 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 MAY, 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	07.06.2024
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of APRIL, 2024	14.06.2024
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of APRIL, 2024	14.06.2024
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of APRIL, 2024	14.06.2024
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of April, 2024 Note: Applicable in case of specified person as mentioned under section 194S	14.06.2024
6	Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of MAY, 2024 has been paid without the production of a challan	15.06.2024
7	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2024	15.06.2024
8	First instalment of advance tax for the assessment year 2025-26	15.06.2024

9	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2023-24	15.06.2024
10	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 May, 2024	15.06.2024
11	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2023-24	15.06.2024
12	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2023-24	29.06.2024
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2024	30.06.2024
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2024	30.06.2024
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2024	30.06.2024
16	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of May, 2024 Note: Applicable in case of specified person as mentioned under section 194S	30.06.2024
17	Return in respect of securities transaction tax for the financial year 2023-24	30.06.2024
18	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2024	30.06.2024
19	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2023-24	30.06.2024
20	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2024	30.06.2024
21	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2023-24. This statement is required to be furnished to the unit holders in form No. 64B	30.06.2024
22	Furnishing of Equalisation Levy statement for the Financial Year 2022-23	30.06.2023

Compliance Requirement Under GST

A. Filing of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
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May, 2024	Due Date for filling GSTR – 3B return for the month of May, 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. Due Date for filling GSTR – 3B return for the quarter of January to March 2024 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	20th June, 2024
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
May, 2024	Due Date for filling GSTR – 3B return for the month of May, 2024 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22nd June, 2024
Group A States: 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		
c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)		
May, 2024	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th June, 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 Form GSTR-1:

Monthly return (May, 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 of return under QRMP.	11.06.2024
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.06.2024
GSTR -6	Every Input Service Distributor (ISD)	13.06.2024
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.06.2024
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.06.2024

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	a) GST QRMP monthly return due date for the month of May, 2024 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore	13.06.2024
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Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.06.2024
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E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

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.	25.06.2024
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Labour laws

1	Provident Fund Payment for MAY	15.06.2024
2	ESI Payment for MAY	15.06.2024

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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