

I.P. PASRICHA & CO

Chartered Accountants

JANUARY 2024 COMPLIANCE CALENDAR

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DUE DATE	LAW	FORM	PERIOD	DETAILS
07-JAN-24	INCOME TAX	TDS/TCS PAYMENT	DEC'23	Due date for deposit of Tax deducted/collected for the month of December, 2023. However, all 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
	INCOME TAX	TDS PAYMENT - AO PERMITTED	OCT'23 - DEC'23	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
10-JAN-24	GST	GSTR-7	DEC'23	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of December, 2023
	GST	GSTR-8	DEC'23	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of December, 2023
11-JAN-24	GST	GSTR-1	DEC'23	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of October - December 2023
13-JAN-24	GST	GSTR-6	DEC'23	GSTR 6 is a monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC).
	GST	GSTR-1 FOR QRMP	DEC'23	Summary of outward supplies by taxpayers who opted for QRMP scheme. The taxpayers who have not uploaded B2B invoices using IFF for October & November 23, should upload all the three months invoices in quarterly GSTR-1.
	GST	GSTR-5	DEC'23	Summary of outward taxable supplies and tax payable by a non-resident taxable person
14-JAN-24	INCOME TAX	ISSUE OF TDS CERTIFICATE - 194-IA, 194-IB, 194M, 194S	NOV'23	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of November, 2023
15-JAN-24	INCOME TAX	FORM 24G	DEC'23	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

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15-JAN-24	INCOME TAX	TCS RETURN	OCT'23 - DEC'23	Quarterly statement of TCS for the quarter ending December 31, 2023
	INCOME TAX	FORM NO 3BB	DEC'23	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 December, 2023
	INCOME TAX	FORM NO. 15CC	OCT'23 - DEC'23	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2023
	INCOME TAX	FORM 15G/15H	OCT'23 - DEC'23	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2023
	PF & ESIC	PF & ESIC	DEC'23	PF deducted from the Employees salary in the month of December, 2023, needs to be paid on or before 15th of January, 2024. The payment of ESIC is made by every employer to the ESIC department on a monthly basis. The due date for ESIC is 15th January, 2024
18-JAN-24	GST	CMP-08	OCT'23 - DEC'23	Quarterly Challan-cum-statement to be furnished by composition dealers
20-JAN-24	GST	GSTR-5A	DEC'23	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GST	GSTR-3B	DEC'23	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Oct-Dec 23
22-JAN-24	GST	GSTR-3B FOR QRMP-1	OCT'23 - DEC'23	GSTR-3B is a self-declared summary GST return filed for States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
24-JAN-24	GST	GSTR-3B FOR QRMP-2	OCT'23 - DEC'23	GSTR-3B is a self-declared summary GST return filed for States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
30-JAN-24	INCOME TAX	TDS PAY - 194-IA, 194-IB, 194M, 194S	DEC'23	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of December, 2023

DUE DATE	LAW	FORM	PERIOD	DETAILS
30-JAN-24	INCOME TAX	ISSUE OF TCS CERTIFICATE	OCT'23 - DEC'23	Quarterly TCS certificate in respect of quarter ending December 31, 2023
31-JAN-24	MCA	POSH ANNUAL REPORT	NA	Every year, the establishment has to submit the Internal Committee's Annual Report which will cover the details of committee members and the details of complaints and cases handled by the committee throughout the year. The last date of submission of such an annual report to the District Officer is 31st January of every year for the preceding calendar year.
	INCOME TAX	FORM 10BBB	OCT'23 - DEC'23	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending December, 2023
	INCOME TAX	FORM II	OCT'23 - DEC'23	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2023
	INCOME TAX	TDS RETURN	OCT'23 - DEC'23	Quarterly statement of TDS for the quarter ending December 31, 2023
	INCOME TAX	NON-DEDUCTION OF TAX AT SOURCE BY A BANKING COMPANY	OCT'23 - DEC'23	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2023



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For any assistance, reach us out
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