

# Statutory Compliance Calendar

## January, 2024

**AKTN AND COMPANY**  
**Chartered Accountants**

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As we step into the New Year, may it be a journey of self-discovery, growth, and fulfilment. May everyone find happiness in the little moments and strength in overcoming challenges. Happy New Year, 2024!

-From Team A K T N AND COMPANY

## I. Income Tax

Head of Compliance	Compliance Details	Due Date
<b>Payment of TDS/TCS Liability</b>	TDS/TCS liabilities under the Income Tax Act, 1961 for the month of December, 2023.	7-January-24
<b>TCS Return</b>	Quarterly statement of TCS deposited for the quarter ending December, 2023	15-January-24
<b>TDS Certificate</b>	Issuance of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and 194S in the month of November, 2023.	15-January-24
<b>Form No. 3BB</b>	Furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of December, 2023.	15-January-24
<b>Form No. 15CC</b>	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for the quarter ending December, 2023.	15-January-24
<b>Upload Details of Form 15G/15H</b>	Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending December, 2023.	15-January-24
<b>TDS Challan cum Statement</b>	Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M, and 194S in the month of December, 2023.	30-January-24
<b>Non-deduction of TDS by banking Company</b>	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, 2023.	31-January-24
<b>Form 10BBB</b>	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending December, 2023.	31-January-24
<b>Form II</b>	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2023.	31-January-24
<b>TDS Return</b>	Quarterly statement of TDS deposited for the quarter ending December, 2023 in respect of salary & Other than salary	31-January-24

## II. Goods & Service Tax

Head of Compliance	Compliance Details	Due Date
<b>GSTR-7- TDS return</b>	GSTR 7 is a return to be filed by the persons who is required to deduct TDS under GST.	10-January-24
<b>GSTR-8- TCS Return</b>	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.	10-January-24
<b>GSTR-1</b>	1. GSTR-1 by registered person with aggregate turnover exceeding INR 5 Cr. during preceding year. 2. GSTR-1 by Registered person, with aggregate turnover of less than INR 5 Cr. during preceding year, opted for monthly filing of return under QRMP	11-January-24
<b>GST-1 IFF (Invoice Furnishing Facility)</b>	GSTR-1 of a registered person with turnover less than INR 5 Cr. during the preceding year and who has opted for quarterly filing of return under QRMP.	13-January-24

<b>GSTR-6</b>	Filing return by Input Service Distributors.	13-January-24
<b>GST CMP-08</b>	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who has opted for composition Scheme.	18-January-24
<b>GSTR-3B</b>	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Cr. during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Cr. during preceding year, opted for monthly filing of return under QRMP.	20-January-24
<b>GSTR-5</b>	GSTR-5 to be filed by Non-Resident Taxable Person for the month of December, 2023.	20-January-24
<b>GSTR-5A</b>	GSTR-5A to be filed by OIDAR Service Providers for the month of December, 2023.	20-January-24
<b>Payment of GST-QRMP</b>	GSTR-3B of registered person with turnover less than INR 5 Cr. during preceding year and who has opted for quarterly filing of return under QRMP.	22/24-January-24

### III. Labour Laws

Head of Compliance	Compliance Details	Due Date
<b>Provident Fund</b>	Due Date for payment of Provident fund contribution for the month of December, 2023.	15-January-24
<b>ESI</b>	Payment of ESI in respect of the contribution for the month of December, 2023.	15-January-24

### IV. Ministry of Corporate Affairs

Head of Compliance	Compliance Details	Due Date
<b>ADT-1</b>	Due Date for filing form ADT-1 (For Appointment of Auditor for next 5 years) in case of First Annual General Meeting of the company held on 31 <sup>st</sup> December, 2023	14-January-24
<b>AOC-4</b>	Due Date for filing form AOC-04 (For Filing of financial statements and other documents with the Registrar of companies) in case of First Annual General Meeting of the company held on 31 <sup>st</sup> December, 2023	29-January-24

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