

Annual Compliance Calendar

2024-2025





April 2024



Due Date	Act	Form/Filing	Obligation
11 th April 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of March)	Taxpayer with turnover more than Rs. 1.5 crores
13 th April 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Jan-Mar 2024)	Taxpayer under QRMP Scheme
15 th April 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
18 th April 2024	Central Goods and Services Tax Act, 2017	CMP-08 (Jan-Mar 2024)	For Composite Taxpayers (Quarterly)
20 th April 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of March)	Taxpayer with turnover more than Rs. 1.5 crores
22 nd April 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (Jan-Mar 2024)	Taxpayer under QRMP Scheme for South India
24 th April 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (Jan-Mar 2024)	Taxpayer under QRMP Scheme for North India



April 2024



Due Date	Act	Form/Filing	Obligation
25 th April 2024	Employees Provident Funds and Mi Provisions Act, 1952	Forms 3A and 6A for PF Annual Return (FY 2023-24)	PF challan for employers with more than 20 employees
30 th April 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
30 th April 2024	Micro, Small and Medium Enterprises Development Act, 2006	MSME Form 1	Half-yearly form for outstanding payments (For more than 45 days) to MSME
30 th April 2024	Central Goods and Services Tax Act, 2017	GSTR-4 Annual Return(FY 2023-24)	For Composite Taxpayers
30 th April 2024	Companies Act, 2013	CSR Compliance	For companies that had shown that the CSR amount would be utilized for ongoing projects. The company is required to deposit such amount in a separate bank account with scheduled bank within thirty days from end of financial year



May 2024



Due Date	Act	Form/Filing	Obligation
7 th May 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th May 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of April)	More than Rs. 1.5 crores
13 th May 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th May 2024	The Income-tax Act, 1961	TCS Quarterly Return Filing Q4 of FY 2023-24	For Corporate and Government collectors and deductors
15 th May 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
20 th May 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of April)	All taxpayers
30 th May 2024	The Limited Liability Partnership Act, 2008	Form 11 Annual Return (FY 2023-24)	LLP (Original due date)



May 2024



Due Date	Act	Form/Filing	Obligation
30 th May 2024	The Companies Act, 2013	FC-4	Annual Return filing for Foreign Companies
30 th May 2024	The Companies Act, 2013	PAS 6	A half-yearly 'Reconciliation of Share Capital Audit Report' form to be submitted by the unlisted Public Companies.
31 st May 2024	The Income-tax Act, 1961	TDS Quarterly Return Filing Q4 of FY 2023-24	For Corporate and Government collectors and deductors



June 2024



Due Date	Act	Form/Filing	Obligation
7 th June 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th June 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of May)	More than Rs. 1.5 crores
13 th June 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th June 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th June 2024	The Income-tax Act, 1961	Advance Tax Payment (April-June 2024)	All Taxpayers whose TDS is not deducted
15 th June 2024	The Income-tax Act, 1961	Issuance of Form 16	For employees (FY 2023-24)
20 th June 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of May)	All taxpayers
30 th June 2024	The Companies Act, 2013	DPT-3 Return of Deposit	Companies having deposit from individuals



July 2024



Due Date	Act	Form/Filing	Obligation
7 th July 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th July 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of June)	More than Rs. 1.5 crores
13 th July 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Apr-Jun 2024)	For QRMP
15 th July 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th July 2024	The Income-tax Act, 1961	TCS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors
15 th July 2024	RBI Act	FLA Return	Annual Return to RBI for Companies having received FDI or ODI during FY 23-24.
18 th July 2024	Central Goods and Services Tax Act, 2017	CMP-08 (Apr-Jun 2024)	For Composite Tax Payers (Quarterly)



July 2024



Due Date	Act	Form/Filing	Obligation
20 th July 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of June)	All taxpayers
22 nd July 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (April-June 2024)	Taxpayer under QRMP Scheme for South India
24 th July 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (April-June 2024)	Taxpayer under QRMP Scheme for north India
31 st July 2024	The Income-tax Act, 1961	TDS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors
31 st July 2024	The Income-tax Act, 1961	ITR Filing (FY 2023-24)	All taxpayers to whom tax audit is not applicable



August 2024



Due Date	Act	Form/Filing	Obligation
7 th August 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th August 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of July)	More than Rs. 1.5 crores
13 th August 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th August 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
20 th August 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of July)	All taxpayers



September 2024



Due Date	Act	Form/Filing	Obligation
7 th September 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th September 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of August)	More than Rs. 1.5 crores
13 th September 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th September 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th September 2024	The income-tax Act, 1961	Advance Tax Payment (June-Sep 2024)	All Taxpayers whose TDS is not deducted
20 th September 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of August)	All taxpayers
27 th September 2024	The Companies Act, 2013	Form AOC-4	For OPCs (One person companies)



September 2024



Due Date	Act	Form/Filing	Obligation
30 th September 2024	The Income-tax Act, 1961	Tax Audit Report Filing u/s 44AB	All taxpayers (Original due date)
30 th September 2024	The Companies Act, 2013	AGM due date	Private Limited Companies (Original due date)
30 th September 2024	The Companies Act, 2013	Demat of Securities	A private company (other than small companies), must within eighteen months of closure of such financial year, comply with the provisions of Demat.
30 th September 2024	The Companies Act, 2013	DIR-3 KYC	For All DIN/DPIN Holders



October 2024



Due Date	Act	Form/Filing	Obligation
7 th October 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th October 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of September)	More than Rs. 1.5 crores
13 th October 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Jul-Sept 2024)	For QRMP
14 th October 2024	The Companies Act, 2013	Form ADT-1 appointment of auditor	All companies to appoint auditor
15 th October 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th October 2024	The Income-tax Act, 1961	TCS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors
18 th October 2024	Central Goods and Services Tax Act, 2017	CMP-08 (Jul-Sept 2024)	For Composite Tax Payers (Quarterly)



October 2024



Due Date	Act	Form/Filing	Obligation
20 th October 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of September)	All taxpayers
22 th October 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (July-Sep 2024)	Taxpayer under QRMP Scheme for South India
24 th October 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (July-Sep 2024)	Taxpayer under QRMP Scheme for north India
29 th October 2024	The Companies Act, 2013	AOC-4 and Form AOC-4 CFS. Financial Statement filing due date for Private Limited Companies (ROC Annual Return)	Private Limited Companies (Original due date)
30 th October 2024	The Limited Liability Partnership Act, 2008	Form-8 Statement of Accounts	LLP (Original due date)
31 st October 2024	Micro, Small and Medium Enterprises Development Act, 2006	MSME Form 1	Half-yearly form for outstanding payments (For more than 45 days) to MSME
31 st October 2024	The Income-tax Act, 1961	TDS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors



October 2024



Due Date	Act	Form/Filing	Obligation
31 st October 2024	The Income-tax Act, 1961	ITR Filing (FY 2023-24)	For all Companies
31 st October 2024	The Income-tax Act, 1961	ITR Filing (FY 2023-24)	For all non-company taxpayers to whom tax audit is applicable



November 2024



Due Date	Act	Form/Filing	Obligation
7 th November 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th November 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of October)	More than Rs. 1.5 crores
13 th November 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th November 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
20 th November 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of October)	All taxpayers
26 th November 2024	The Companies Act, 2013	MGT-7A	OPCs (Original due date)
28 th November 2024	The Companies Act, 2013	MGT-7	Private Limited Companies including small companies (Original due date)



November 2024



Due Date	Act	Form/Filing	Obligation
30 th November 2024	The Income-tax Act, 1961	ITR Filing (FY 2023-24)	Businesses with international/specified domestic transactions



December 2024



Due Date	Act	Form/Filing	Obligation
7 th December 2024	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th December 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of November)	More than Rs. 1.5 crores
13 th December 2024	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th December 2024	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th December 2024	The Income-tax Act, 1961	Advance Tax Payment (Oct-Dec 2024)	All Taxpayers whose TDS is not deducted
20 th December 2024	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of November)	All taxpayers
31 st December 2024	The Income-tax Act, 1961	Revised and Belated ITR	All taxpayers



January 2025



Due Date	Act	Form/Filing	Obligation
7 th January 2025	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th January 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of December)	More than Rs. 1.5 crores
13 th January 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (Oct-Dec 2024)	For QRMP
15 th January 2025	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th January 2025	The Income-tax Act, 1961	TCS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors
18 th January 2025	Central Goods and Services Tax Act, 2017	CMP-08 (Oct-Dec 2024)	For Composite Tax Payers (Quarterly)
20 th January 2025	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of December)	All taxpayers



January 2025



Due Date	Act	Form/Filing	Obligation
22 nd January 2025	Central Goods and Services Tax Act, 2017	GSTR-3B (Oct-Dec 2024)	Taxpayer under QRMP Scheme for South India
24 th January 2025	Central Goods and Services Tax Act, 2017	GSTR-3B (Oct-Dec 2024)	Taxpayer under QRMP Scheme for north India
31 st January 2025	The Income-tax Act, 1961	TDS Quarterly Return Filing (FY 2024-25)	For Corporate and Government collectors and deductors



February 2025



Due Date	Act	Form/Filing	Obligation
7 th February 2025	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th February 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of January)	More than Rs. 1.5 crores
13 th February 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th February 2025	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
20 th February 2025	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of January)	All taxpayers



March 2025



Due Date	Act	Form/Filing	Obligation
7 th March 2025	The Income-tax Act, 1961	TDS/TCS Challan	For all companies and employers who have charged TDS/TCS
11 th March 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (For the month of February)	More than Rs. 1.5 crores
13 th March 2025	Central Goods and Services Tax Act, 2017	GSTR-1 (Optional for the previous month)	For QRMP
15 th March 2025	Employees Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948	PF Challan/ESI Payment	PF challan for employers with more than 20 employees; ESI payment for employers with 10 or more employees who have a maximum salary of Rs. 21,000.
15 th March 2025	The Income-tax Act, 1961	Advance Tax Payment (Jan-March 2025)	All Taxpayers whose TDS is not deducted
20 th March 2025	Central Goods and Services Tax Act, 2017	GSTR-3B (For the month of February)	All taxpayers

Other Important Due Dates:



7th April 2024: TDS/TCS Challan in case of:

- Payment to contractor or professional by one resident individual to another with value greater than 50,00,000. TDS needs to be deposited along with TDS Return Form 26QD within 30 days from the end of the month in which the payment is made.
- Rent on property by one resident individual to another in India. TDS needs to be deposited along with TDS Return Form 26QC within 30 days from the end of the financial year and at the end of the tenancy agreement.
- Sale of immovable property by one resident individual to another in India. TDS needs to be deposited along with TDS Return Form 26QB within 30 days from the end of the month in which the deduction is made.

Note: GSTR 3B and GST Challan are now paid on the same due date