

Compliance Calendar - January 2024

A. Direct Tax/ PF/ ESI Compliance due dates for the month of January 2024

Due Date	Form	Period	Comments
07.01.2024	Challan No. 281	December 2023	Due date for deposit of tax deducted /collected
07.01.2024	Challan No. 281	October to December 2023	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, 194D or 194H
07.01.2024	Challan No. 285	December 2023	Due date for payment of equalization levy other than e-commerce supply or services.
07.01.2024	Challan No. 285	October to December 2023	Due date for payment of equalisation levy on e-commerce supply or services for the quarter ending December 31, 2023
14.01.2024	TDS certificate	November 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of November, 2023.
15.01.2024	Form 27EQ	October to December 2023	Quarterly statement of TCS deposited for the quarter ending December 31, 2023
15.01.2024	ESI Challan	December 2023	Due date for payment of ESI
15.01.2024	E-Challan & Return	December 2023	Due date for payment of Provident fund
20.01.2024	PT Challan & Return	December 2023	Due date for payment of PT
30.01.2024	Challan-cum-statement	December 2023	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.
30.01.2024	TCS certificate	October to December 2023	Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2023.
31.01.2024	Form 3CEAC	Reportable Accounting Year	Intimation under section 286(1) by a resident constituent entity of an international group whose parent is non-resident.
31.01.2024	Form 24Q / 26Q / 27Q	October to December 2023	Quarterly statement of TDS deposited for the quarter ending December 31, 2023

B. GST related compliances for January 2024

GST COMPLIANCE CALENDER FOR JANUARY 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-01-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-01-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-01-2024	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
4	13-01-2024	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-01-2024	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-01-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-01-2024	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
8	20-01-2024	OIDAR service provider	GSTR-5A	Monthly
9	20-01-2024	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
10	22-01-2024	Tax payers having an aggregate turnover Rs.5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
11	28-01-2024	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
12	25-01-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
15	31-01-2024	Last date to opt in or out from QRMP Scheme	QRMP	
16	18-01-2024	Statement for payment of self assessment GST by Composition dealer	CMP-8	Quarterly

C. MCA related compliances for January 2024**I. Companies:**

Sl. No.	Name of E-Form/Return	Purpose	Period	Comments
1	First AGM in case of First Year of Financials	AGM & BOD meeting prior to AGM (Newly Incorporated company)	BOD meeting three weeks before AGM. AGM by 31 st December, 2023	BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM is 31 st December, 2023 (In case of Newly Incorporated company, where 1st AGM should be held within nine months from the closing of the first financial year i.e., by 31 st December 2023, then in such case, it is required to be complied)
2	Form AOC-4/ Form AOC-4	Filing of financial statements	29th January, 2024 if AGM is 31 st December, 2023	30 days from the conclusion of the AGM

	CFS (in the case of Consolidated Financial statements)/ Form AOC-4 XBRL (If applicable)	(Newly Incorporated company)		<u>Note:</u> BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM for newly Incorporated Company will be 31 st December, 2023.
3	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return (Newly Incorporated company)	29th February, 2024 if AGM is 31 st December, 2023	60 days from the conclusion of the AGM (In case of OPC within 180 days from the close of the financial year)
4	ADT-1	Appointment of Auditor (Newly Incorporated company)	14th January, 2024 if AGM is 31 st December 2023	In case of Newly Incorporated company, where 1 st AGM may be held by 31 st December 2023, then in such case, it is required to be filed. If applicable, then within 15 days from the conclusion of the AGM (In case of OPC with 15 days from the date of a board meeting)
7	POSH Annual Report	POSH Annual Report	31 st January 2024 for the preceding calendar year	The employer shall include in its Annual report - (i) Number of sexual harassment complaints filed in the year. (ii) Number of complaints disposed of. (iii) Number of complaints pending for resolution for more than ninety days. (iv) Nature of the action(s) taken by the employer and the number of cases filed, if any, and their disposal under this Act. (If the organization has not received any complaints in a calendar year, it can be mentioned using the term Nil for the first three points and NA for the fourth point.)
8	MGT-14	Filing of resolutions with MCA regarding Board Reports and Annual Accounts	Within 30 days from the date of Board Meeting passing the Resolution	To be filed if there is any resolution that requires filing with ROC - namely Special resolution for issue of shares through Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
9	CHG-1	For particulars of Creation or Modification of charge	Within 30 days of creation or Modification of security for loan from Bank	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company

			or financial institution	
10	CHG-4	For Satisfaction of charge	Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
11	BOD meeting	Q3/Q4 2023-24	2023-24	BOD meeting to be held within 120 days of previous BOD meeting
12	SH - 4	Share transfer to be executed	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.

II. Limited Liability Partnership (LLP)

Sl. No.	Due Date	Purpose	Period	Comments
1	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement
2	Within 30 days from the event	LLP Form 8	Statement of Account & Solvency	Mandatory to file within 30 days of registration of charges
3	Within 30 days signing of Financial statements	LLP Form 8	Statement of Account & Solvency	Filing Annual form, Statement of Account by 30 th October, 2023