

Compliance Calendar – March 2024

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

Due Date	Form	Period	Comments
01.03.2024	Challan-cum-statement	January 2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M / 194S
07.03.2024	Challan No. 281	February 2024	Due date for deposit of tax deducted /collected
07.03.2024	Challan No. 285	February 2024	Due date for payment of equalization levy other than e-commerce supply or services.
15.03.2024	Challan No. 280	January to March 2024	Fourth instalment of advance tax for the Assessment Year 2024-2025.
15.03.2024	Challan No. 280	AY 2024-25	Due date for payment of full amount of advance tax in respect of assessment year 2024-25 for Assessee covered under presumptive scheme of section 44AD / 44ADA
15.03.2024	ESI Challan	February 2024	Due date for payment of ESI
15.03.2024	E-Challan & Return	February 2024	Due date for payment of Provident fund
17.03.2024	TDS certificate	January 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of January, 2024
20.03.2024	PT Challan & Return	February 2024	Due date for payment of PT
30.03.2024	Challan-cum-statement	February 2024	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M in the month of February, 2024
31.03.2024	Form 67	Previous Year 2022-23	Uploading of statement of foreign income offered to tax and tax deducted or paid on such income in previous year 2022-23, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]
31.03.2024	Challan No. 285	January 2024 to March 2024	Due date for remittance of equalisation levy by e-commerce operator on a quarterly basis.

31.03.2024	Form 3CEAD	No.	Previous Year 2022-23	Country By Country Report for a reporting accounting year (assuming reporting accounting year is April 1, 2022 to March 31, 2023 by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report u/s 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
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B. GST related compliances for March 2024

GST COMPLIANCE CALENDER FOR MARCH 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-03-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-03-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-03-2024	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
4	13-03-2024	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-03-2024	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-03-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-03-2024	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
8	20-03-2024	OIDAR service provider	GSTR-5A	Monthly
9	20-03-2024	Tax payers having an aggregate turnover upto Rs. 5 crores	GSTR-3B	Monthly
10	22-03-2024	Tax payers having an aggregate turnover Rs.5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
11	28-03-2024	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
12	25-03-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
13	31-03-2024	Closing Date of window on GST Portal for Opt-in / Opt-out for Forward Charge / Reverse Charge by GTA for FY 2024-25		Once

C. MCA related compliances for March 2024

I. Companies:

Sl. No.	Name of E-Form / Return	Purpose	Period	Comments
1	BOD meeting	Q4 2023-24	As per CTC / Resolutions shared by client. The Gap between 2 board meetings shall not exceed 120 days (Not applicable for small Company)	Secretarial documents for Board meetings during last quarter Jan 2023 - March 2023.
2	CSR 2	Filing of CSR 2 (Corporate Social Responsibility) - for disclosure on CSR	31st March every year (For filing CSR 2) 30 th April 2024 (Unspent CSR - Ongoing projects) 30 th September 2024 (Unspent CSR - other than Ongoing projects)	In case of the unspent amount relating to an ongoing project under the company's CSR policy, the company will transfer the unspent amount to an exclusive account known as 'Unspent Corporate Social Responsibility Account', in any scheduled bank within 30 days from the end of the financial year, i.e., 30/04/2024 In cases other than ongoing project, the unspent CSR amount or any surplus arising out of the CSR activities shall be transferred to Fund specified in Schedule VII, within a period of six months of the expiry of the financial year, i.e. 30/09/2024
3	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.,
4	CHG-1	For particulars of Creation or Modification of charge	Within 30 days of creation or Modification of security for loan from Bank or financial institution	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
5	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
6	SH - 4	Share transfer to be executed	SH-4 duly executed and Board resolution	Share certificate to endorsed for share transfer.

			to be passed within 60 days of transfer of shares	
7	Annual filing Form AOC-4/or Form AOC-4 CFS/or Form AOC-4 XBRL And MGT-7/or MGT-7A	Filing of financial statements	Last date for filing is from the date of AGM. AOC-4 is 30 days from AGM MGT-7/7A is 60 days from AGM	Pending Annual filings, if any.

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
4	Within 30 days – from the day whenever notified by MCA	Form 4A	Once for all the entries till date and then within 7 days, whenever changes take place.	Every LLP should maintain a register of its partners in Form 4A to be kept at the registered office of the LLP. Entries in the register must be made within 7 days of changes, if any. Details of beneficial ownership (if any) must also be updated in said register.
5	Within 30 days – from the day whenever notified by MCA	Form 4B	Once for all the entries till date and then within 30 days, whenever changes take place.	A Registered Partner but not having beneficial interest in LLP - such person shall file with the LLP, a declaration in Form 4B within (30) thirty days from the date on which his name is entered in the register of partners specifying the name and other particulars of the person who actually holds any beneficial interest in such contributions. In case any change occurs in the beneficial interest, the Registered partner should

				make further declaration in Form 4B within 30 days from such change.
6	Within 30 days - from the day whenever notified by MCA	Form 4C	Once for all the entries till date and then within 30 days, whenever changes take place.	<p>A Beneficial Partner, but not having name in Register of LLP - such person shall file with the LLP, a declaration disclosing such interest in Form 4C within (30) thirty days after acquiring such beneficial interest.</p> <p>In case any change occurs in the beneficial interest, the Beneficial partner should make further declaration in Form 4C within 30 days from such change.</p>
7	Within 30 days - from the day whenever notified by MCA	Form 4D	Within 30 days from date of receipt of declaration	Where any declaration is received by the LLP, the LLP should record such declaration in the register of partners and within 30 days file a return in Form 4D to the ROC.