

## Compliance Calendar - April 2024

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

Due Date	Form	Period	Comments
07.04.2024	Challan No. 285	March 2024	Due date for payment of equalization levy other than e-commerce supply or services.
14.04.2024	TDS certificate	February 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S
15.04.2024	ESI Challan	March 2024	Due date for payment of ESI
15.04.2024	E-Challan & Return	March 2024	Due date for payment of Provident fund
20.04.2024	PT Challan & Return	March 2024	Due date for payment of PT
30.04.2024	Challan-cum-statement	March 2024	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 March, 2024
30.04.2024	Challan No. 281	January 2024 to March 2024	Due date for deposit of TDS for the period January 2024 to March 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
30.04.2024	Challan No. 281	March 2024	Due date for deposit of tax deducted /collected
30.04.2024	Form No. 61	October 1, 2023 to March 31, 2024.	Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2023 to March 31, 2024.

**B. GST related compliances for April 2024**

GST COMPLIANCE CALENDER FOR APRIL 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-04-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-04-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	12-04-2024	Tax payers having an aggregate turnover of above <b>Rs. 5 crores</b>	GSTR-1	Monthly
4	13-04-2024	Tax payers having an aggregate turnover of not more than <b>Rs.5 crores and opted for QRMP scheme</b>	GSTR-1 (IFF)	Monthly (Optional)
5	14-04-2024	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	15-04-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-04-2024	Tax payers having an aggregate turnover of more than <b>Rs. 5 crores</b>	GSTR-3B	Monthly
8	21-04-2024	OIDAR service provider	GSTR-5A	Monthly
9	22-04-2024	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
10	22-04-2024	Tax payers having an aggregate turnover <b>Rs. 5 crores and opted for QRMP scheme</b>	GSTR-3B	Quarterly
11	28-04-2024	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
12	25-04-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
13	25-04-2024	Principal sending the goods for Job work	ITC-04	Half Yearly / yearly

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

Sl. No	Name of E-Form/Return	Purpose	Period	Comments
1	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  (Newly Incorporated company)	As early as possible	Annual filings to be completed, pending if any.
2	BOD meeting	Q1 2024-25	As per CTC / Resolutions shared by client	Secretarial documents for Board meetings during first quarter April 2023 to March 2024.  Every company should maintain secretarial documents in accordance with Revised SS

			The Gap between 2 board meetings shall not exceed 120 days (Not applicable for small Company)	1& 2 issued by the Institute of Company Secretaries of India (ICSI) with effect from (w.e.f.) 1 <sup>st</sup> April 2024.
3	MBP-1 and DIR-8	Disclosure on interest by each Director	First Q1 Board meeting (April to June 2024)	During the first Board Meeting of the year, disclosure on interest by each Director is to be filed with MCA.
4	CSR 2	Filing of CSR 2 (Corporate Social Responsibility) - for disclosure on CSR	31 <sup>st</sup> March every year (For filing CSR 2) 30 <sup>th</sup> April 2024 (Unspent CSR - Ongoing projects) 30 <sup>th</sup> 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.  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.
5	MSME 1	Filing of MSME form for disclosure on outstanding payments	30 <sup>th</sup> April 2024 (For October 2023 to March) 2024 and  31 <sup>st</sup> October 2024 (For April 2024 to September 2024)	For outstanding payments to MSME suppliers falling between October and March 2024 - the Due date to file MSME 1 is 30 <sup>th</sup> April 2024  For outstanding payments to MSME suppliers falling between April to September 2024 - the Due date is 31 <sup>st</sup> October 2024
6	DIN KYC	Director's KYC	Open from 1 <sup>st</sup> April to 30 <sup>th</sup> Sept. 2024	Director user ID to be created in case DSC is required for DIN form.
7	MGT-14	Filing of resolutions with MCA regarding	Within 30 days from the date of Board	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,

		Board Reports and Annual Accounts	Meeting passing the Resolution	Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
8	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
9	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
10	SH - 4	Share transfer to be executed	SH-4 Form to be sent to the Company within 60 Days of Transfer of Shares	SH-4 Form shall be duly executed by the Transferee and sent to the Company within the prescribed time for Noting in the next BOD Meeting. Share Certificate to be endorsed for Share Transfer.
11	DIR-12	For Appointment of Directors and the KMP and the Changes among them	Within 30 days from the date of Appointment / Resignation / Change in Designation i.e., Board Meeting / sometimes General Meeting	To be filled if there is any Appointment / Resignation / Change in Designation of the Directors or KMP conducted in the Meeting of BOD / sometimes General Meeting
12	SH-7	Notice to Registrar of any Alteration of Share Capital	Within 30 days from the Date of Increase in Share Capital i.e., General Meeting	For this purpose, the Company has to seek approval from the Board first in BOD Meeting and then from the Members in the General Meeting.  The Company shall conduct BOD Meeting and this BOD Meeting should be held at least 21 days before the General Meeting, if not, Consent of the Members is required.
13	PAS-3	Return of Allotment of Shares	Within 30 days from the Date of	For this purpose, the Company has to seek approval from the Board first in BOD

			Allotment of Securities i.e., General Meeting / BOD Meeting	Meeting, then from the Members in the General Meeting. The Company shall conduct BOD Meeting and this BOD Meeting should be held at least 21 days before the General Meeting, if not, Consent of the Members is required. Later, it can further allot Securities in the BOD Meeting after General Meeting.
14	BEN-4	Notice to Member seeking information		To be sent on the date of Applicability of SBO or Change in SBO under Section 90.
15	BEN-1	Declaration from Significant Beneficial Owner	Within 30 Days on becoming Significant Beneficial Owner in that Company	BEN-1 Form should be sent to the Reporting Company by SBO within the prescribed time from the date of Applicability of SBO or Change in SBO under Section 90.
16	BEN-2	Return to the Registrar by Company in respect of Declaration received in Form BEN-1	Within 30 Days from Receipt of BEN-1 by the Company	To be filled with ROC by the Reporting Company within the prescribed time after the receipt of BEN-1 Form from SBO.

**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 <sup>th</sup> October, 2023
4	Within 30 days - from the day whenever notified by MCA	<b>Form 4A</b>	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 <b>Form 4A</b> 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	<b>Form 4B</b>	Once for all the entries till date and then within 30 days, whenever changes take place.	<p>A Registered Partner but not having beneficial interest in LLP - such person shall file with the LLP, a declaration in <b>Form 4B</b> 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.</p> <p>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.</p>
6	Within 30 days - from the day whenever notified by MCA	<b>Form 4C</b>	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 <b>Form 4C</b> 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	<b>Form 4D</b>	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.