

## Compliance Calendar - May 2024

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

Due Date	Form	Period	Comments
07.05.2024	Challan No. 281	April 2024	Due date for deposit of tax deducted /collected
07.05.2024	Challan No. 285	April 2024	Due date for payment of equalization levy other than e-commerce supply or services.
15.05.2024	Form 27EQ	January to March 2024	Quarterly statement of TCS deposited for the quarter ending March 31, 2024
15.05.2024	TDS certificate	March 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S
15.05.2024	ESI Challan	April 2024	Due date for payment of ESI
15.05.2024	E-Challan & Return	April 2024	Due date for payment of Provident fund
20.05.2024	PT Challan & Return	April 2024	Due date for payment of PT
30.05.2024	Form No. 49C	Financial Year 2023-24	Submission of a statement by non-resident having a liaison office in India.
30.05.2024	Challan-cum-statement	April 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 April, 2024
30.05.2024	Form 27D	January 2024 to March 2024	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending March 31st, 2024
31.05.2024	Form 24Q/26Q/27Q	January 2024 to March 2024	Quarterly statement of TDS deposited for the quarter ending March 31, 2024.
31.05.2024	Form No. 61A	Financial Year 2023 -24	Due date for furnishing of statement of financial transaction as required to be furnished under section 285BA (1)
31.05.2024	Form No. 61B	Calendar year 2023.	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k)

31.05.2024	Form 49A	Financial Year 2023-24	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2023-24 and hasn't been allotted any PAN
31.05.2024	Form 49A	Financial Year 2023-24	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who has not allotted any PAN
31.05.2024	Form 10BD	Financial Year 2023-24	Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income Tax Act.
31.05.2024	Form 10BE	Financial Year 2023-24	Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 for the Financial Year 2023-24.
31.05.2024	Form 9A	Financial Year 2023-24	Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income - tax Act, 1961 (if the Assessee is required to submit return of income on or before July 31, 2024)
31.05.2024	Form 10	Financial Year 2023-24	Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 to accumulate income for future application (if the Assessee is required to submit return of income on July 31, 2024)

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

GST COMPLIANCE CALENDER FOR MAY 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-05-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-05-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-05-2024	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
4	13-05-2024	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-05-2024	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-05-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-05-2024	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
8	20-05-2024	OIDAR service provider	GSTR-5A	Monthly
9	20-05-2024	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
10	22-05-2024	Tax payers having an aggregate turnover Rs.5 crores and opted for QRMP scheme	GSTR-3B	Quarterly
11	28-05-2024	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
12	25-05-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly

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

Sl. No.	Applicability	Purpose	Period	Comments
1.	Q1 2024-25	First BOD meeting	April, May or June 2024	1 <sup>st</sup> BOD meeting can be held within 120 days of previous BOD meeting held in last quarter of 2023-24
2.	Q1 2024-25	Declaration of Directors in format MBP-1 & DIR-8	Q1 2024-25	Declaration of non-disqualification by Directors & Disclosure of Interest of Directors to ascertain Related party transactions and approval required for any such transactions during the FY. This is required in the 1 <sup>st</sup> BOD meeting held for the FY.
3.	30 <sup>th</sup> September 2024	DIN 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.
4.	30 <sup>th</sup> May 2024	PAS-6	For half-year ending on 31 <sup>st</sup> March	To be filed by unlisted public company for reconciliation of share capital audit report on half yearly
5.	Special Resolution or Event based	MGT-14	Within 30 days of 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.,
6.	Charge Creation of Modification	CHG-1	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
7.	Charge Satisfaction	CHG-4	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
8.	30 <sup>th</sup> June, 2024	DPT 3	Return of Deposits	DPT 3 is a return of deposits that companies must file to furnish information about deposits and/or outstanding receipt of loan or money other than deposits.
9.	Share transfer	SH-4	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.
10.	Changes in Directors	DIR-12	For Appointment of Directors and KMP and Changes among them	Within 30 days from the date of Appointment/ Resignation / Change in Designation i.e., Board Meeting / sometimes General Meeting
11	Increase in Authorised Capital	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
12	Allotment of Securities	PAS-3	Return of Allotment of Shares	Within 30 days from the Date of Allotment of Securities i.e., General Meeting / BOD Meeting
13	Seeking SBO applicability	BEN-4	Notice to Member seeking information	To be sent on the date of Applicability of SBO or Change in SBO under Section 90.
14	Intimation on SBO applicability	BEN-1	Declaration from Significant Beneficial Owner	Within 30 Days on becoming Significant Beneficial Owner in that Company
15	Filing for SBO applicability	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

**II. Limited Liability Partnership (LLP)**

<b>Sl. No.</b>	<b>Due Date</b>	<b>Purpose</b>	<b>Period</b>	<b>Comments</b>
1	30 <sup>th</sup> May, 2024	LLP Annual Return – Form 11	01/04/2023 to 31/03/2024	Newly incorporated LLP incorporation date prior to 30 <sup>th</sup> September, 2023
2	30 <sup>th</sup> September 2024	DIN KYC	Can be done till 30 <sup>th</sup> Sept. 2024	Director user ID to be created in case DSC is required for DIN form.
3	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
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.