

## Compliance Calendar - July 2024

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

Due Date	Form	Period	Comments
07.07.2024	Challan No. 281	June 2024	Due date for deposit of tax deducted /collected
07.07.2024	Challan No. 281	April to June 2024	Due date for deposit of TDS for the period April 2024 to June 2024 when Assessing Officer has permitted quarterly deposit of TDS.
07.07.2024	Challan No. 285	June 2024	Due date for payment of equalisation levy on specified services other than e-commerce supply or services.
07.07.2024	Challan No. 285	April to June 2024	Due date for payment of equalisation levy on e-commerce supply or services for the quarter ending June 30, 2024
15.07.2024	FLA Return	FY 2023-24	Foreign Liabilities and Assets Return to be submitted through online portal of RBI
15.07.2024	TDS certificate	May 2024	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S
15.07.2024	Form 27EQ	April to June 2024	Quarterly statement of TCS deposited for the quarter ending June 30, 2024
15.07.2024	ESI Challan	June 2024	Due date for payment of ESI
15.07.2024	E-Challan & Return	June 2024	Due date for payment of Provident fund
20.07.2024	PT Challan & Return	June 2024	Due date for payment of PT
30.07.2024	Form 27D	April to June 2024	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2024
30.07.2024	Challan-cum-statement	June 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 June, 2024
31.07.2024	Form 24Q/26Q/27Q	April to June 2024	Quarterly statement of TDS deposited for the quarter ending June 30, 2024

31.07.2024	All income tax returns except ITR-6	Assessment Year 2024-25	Return of income for all Assessee other than (a) corporate Assessee or (b) non-corporate Assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies to such spouse or (d) an Assessee who is required to furnish a report under section 92E.
31.07.2024	Challan No. 280	Assessment Year 2024-25	Payment of Self Assessment Tax (if due date of submission of return of income is July 31, 2024)
31.07.2024	Form 10-IEA	Assessment Year 2024-25	Application for exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income-tax Act, 1961
31.07.2024	Form 67	Assessment Year 2024-25	Due date for claiming foreign tax credit, if the Assessee is required to submit return of income on or before July 31, 2024.
31.07.2024	Form 10BA	Assessment Year 2024-25	Declaration to be filed by the Assessee claiming deduction under section 80GG (deductions related to house rent paid by individuals who do not receive house rent allowance (HRA) as part of their salary), if due date of submission of return of income is July 31, 2024.
31.07.2024	Form 10E	Assessment Year 2024-25	Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89 (salary arrears), if due date of submission of return of income is July 31, 2024.



## Due Date Calendar - July, 2024

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

GST COMPLIANCE CALENDER FOR JULY 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-07-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-07-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-07-2024	Tax payers having an aggregate turnover of above <b>Rs. 5 crores</b>	GSTR-1	Monthly
4	13-07-2024	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	13-07-2024	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-07-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	18-07-2024	taxpayers who have opted to pay tax under composition scheme	CMP-08	Quarterly
8	20-07-2024	Tax payers having an aggregate turnover of more than <b>Rs.5 crores</b>	GSTR-3B	Monthly
9	20-07-2024	OIDAR service provider	GSTR-5A	Monthly
10	20-07-2024	Tax payers having an aggregate turnover upto <b>Rs.5 crores</b>	GSTR-3B	Monthly
11	22-07-2024	Tax payers having an aggregate turnover <b>Rs.5 crores and opted for QRMP scheme</b>	GSTR-3B	Quarterly
12	28-07-2024	persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies	GSTR-11	Monthly
13	25-07-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
14	25-10-2024	Principal sending the goods for Job work	ITC-04	Half Yearly

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

Sl. No.	Applicability	Purpose / Form(s)	Period	Comments
1.	Q2 2024-25	Second BOD Meeting	July, August or September 2024	2 <sup>nd</sup> BOD meeting to be held within 120 days of previous BOD Meeting held in Q1 2024-25.
2.	Q2 2024-25	Annual Financials to be approved; Auditor Appointment, if required; AGM has to be held	Q2 2024-25	Financials, Audit Report & Board Report has to be prepared and approved in this Q2 2024-25.  AGM has to be held within this Q2 2024-25.
3.	Annual Return to RBI	FLA (Foreign Liabilities and Assets)	Within 15 <sup>th</sup> July 2024	If Company is having any FDI or ODI then such Company is required to file FLA Return.

4.	Open from 1 <sup>st</sup> April to 30 <sup>th</sup> Sept. 2024	DIN KYC	Within 30 <sup>th</sup> September 2024	Director user ID to be created in case DSC is required for DIN form.
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 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
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)**

Sl. No.	Due Date	Purpose	Period	Comments
1	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.
2	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
3	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.