

## Compliance Calendar - August 2024

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

Due Date	Form	Period	Comments
07-08-2024	Challan No. 281	Jul-24	Due date for deposit of tax deducted /collected
07-08-2024	Challan No. 285	Jul-24	Due date for payment of equalization levy on specified services other than e-commerce supply or services
14-08-2024	TDS certificate	Jun-24	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S
15-08-2024	Form 16A	April to June 2024	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending June 30, 2024
15-08-2024	ESI Challan	Jul-24	Due date for payment of ESI
15-08-2024	E-Challan & Return	Jul-24	Due date for payment of Provident fund
20-08-2024	PT Challan & Return	Jul-24	Due date for payment of PT
30-08-2024	Challan-cum statement	Jul-24	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 July, 2024
31-08-2024	Form 9A	FY 2023-24	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on October 31, 2024)
31-08-2024	Form 10	FY 2023-24	Statement to be furnished to the Assessing Officer/Prescribed Authority under section 10 (23C) third proviso Explanation 3 clause (a) or section 11(2)(a). (If the assessee is required to submit return of income on October 31, 2024)



## B. GST related compliances for August 2024

GST COMPLIANCE CALENDER FOR JULY 2024				
Sl. No.	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-08-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-08-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-08-2024	Tax payers having an aggregate turnover of above <b>Rs. 5 crores</b>	GSTR-1	Monthly
4	13-08-2024	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	13-08-2024	Non-Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-08-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
8	20-08-2024	Tax payers having an aggregate turnover of <b>more than Rs.5 crores</b>	GSTR-3B	Monthly
9	20-08-2024	Tax payers having an aggregate turnover <b>up to Rs.5 cr and not opted for QRMP</b>	GSTR-3B	Monthly
10	22-08-2024	Tax payers having an aggregate turnover <b>up to Rs.5 cr and opted for QRMP</b> : (applicable only for following states) Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	GSTR-3B	Quarterly
11	24-08-2024	Tax payers having an aggregate turnover <b>up to Rs.5 cr and opted for QRMP</b> : (applicable only for following states) Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	GSTR-3B	Quarterly
12	20-08-2024	OIDAR service provider	GSTR-5A	Monthly
13	20-08-2024	Tax payers having an aggregate turnover up to Rs.5 crores	GSTR-3B	Monthly

14	28-08-2024	Persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies	GSTR-11	Monthly
15	25-08-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly

## C. MCA related compliances for August 2024

I. Companies:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Q2 2024-25	<ul style="list-style-type: none"> <li>Second BOD Meeting;</li> <li>Annual Financials to be approved;</li> <li>Annual General Meeting (AGM);</li> <li>Appointment of Statutory Auditor, if any</li> </ul>	July, August or September 2024	<ul style="list-style-type: none"> <li>2<sup>nd</sup> BOD Meeting to be held within 120 days of previous BOD Meeting held in Q1 2024-25.</li> <li>Financials, Audit Report &amp; Board Report has to be prepared and approved in this Q2 2024-25.</li> <li>AGM has to be held within 15 months of the previously held AGM i.e., within Q2 2024-25.</li> <li>Statutory Auditor has to be appointed if the term of the existing Auditor ends in the AGM 2024.</li> </ul>
2.	Opens from 1 <sup>st</sup> April to 30 <sup>th</sup> September 2024	DIR - 3 - KYC / DIR - 3 - KYC WEB	Within 30 <sup>th</sup> September 2024	<p>The following must be complied by all DIN holders as on 31<sup>st</sup> March 2024 in MCA:</p> <p>DIR-3-KYC Form must be submitted by the New Holders of</p>

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
				DIN or by the Existing Holders of DIN who want to change their Personal Mobile Number or the e-Mail Address.  DIR-3-KYC WEB to be submitted by the Existing Holders of DIN for compliance purpose, if there no changes in details
3.	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.
6.	Charge Creation or 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.	Return of Deposits (With 4 times Additional Fees)	DPT - 3	Within 29 <sup>th</sup> August, 2024	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	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

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
				endorsed for Share Transfer.
10.	Changes in Directors	DIR - 12	Within 30 days from the Date of such Change in Directors	DIR-12 Form has to be filed with ROC within the prescribed date for the purpose of Appointment / Resignation / Change in Designation i.e., in Board Meeting / sometimes in General Meeting
11.	Alteration in the Share Capital	SH - 7	Within 30 days from the Date of Increase in Share Capital	This Form acts as a Notice to Registrar of any Alteration in the Share Capital of the Company approved by the Members in the General Meeting
12.	Allotment of Securities	PAS - 3	Within 30 days from the Date of Allotment of Securities	Within 30 days from the Date of Allotment of Securities i.e., General Meeting / BOD Meeting The Form has to be filed with the ROC for any Allotment of Shares done by the Company approved by the Members in the General Meeting.
15.	Significant Beneficial Ownership in the Company	BEN - 2	Within 30 Days from the date of Receipt of Declaration from the Significant Beneficial Owner	The Form has to be filed with the Registrar by the Company in respect of Declaration received from the Significant Beneficial Owner in the Form BEN-2 within the prescribed time.
16.	Beneficial Interest in the Company	MGT - 6	Within 30 Days from the date of Receipt of Declaration from the Beneficial Owner	The Form has to be filed with the Registrar by the Company in respect of Declaration received from the Beneficial Owner in the Form MGT-6 within the prescribed time.
17	Dematerialisation of shares of	MCA vide Notification dated 27th October 2023	30 <sup>th</sup> September 2024 (Minimum 45 days	We suggest you take the following steps to

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
	Private Limited Companies	has introduced Prospectus and Allotment of Securities Second Amendment Rules, 2023 ("The Rules") (Rule 9B). The salient requirements of the above-referred rules are that if the Private limited Company's Paid-up capital is more than INR 4 crore or if the Turnover is more than INR 40 crore or if the Company is a Holding Company or a Subsidiary or a Section 8 Company, then the provision regarding Dematerialization of its securities is mandatory.	will be required to complete the process of dematerialisation of shares)	get the physical shares converted to Demat. 1. Check Article of Association (AOA) for provision related to DEMAT of shares; 2. If there is no provision relating to DEMAT of shares in the AOA, then steps to be taken to amend the AOA; 3. The immediate actionable arising out of the amendment are as follows: A private company, covered under the Present Amendment will be required to - <ul style="list-style-type: none"> <li>• Obtain ISIN for all existing securities issued by the Company. To secure a new ISIN, a company must engage a SEBI registered Registrar to an issue and Share Transfer Agent (RTA).</li> <li>• Facilitate dematerialisation of all existing securities (as and when request is received from the holder of such securities);</li> <li>• Ensure that the entire holding of its promoters, directors and KMPs are held in dematerialised form only, prior to making any offer for issuance or buyback of securities on or after September 30, 2024.</li> <li>• Issue all securities in dematerialised form only;</li> </ul>

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

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Statement of account and solvency	Form 8	30th October 2024	New LLP(s) incorporated prior to 30 <sup>th</sup> September, 2023 must file the Form within 30 days from the end of six months of the financial year
2.	Opens from 1 <sup>st</sup> April to 30 <sup>th</sup> September 2024	DIR - 3 - KYC / DIR - 3 - KYC WEB	Within 30 <sup>th</sup> September 2024	<p>The following must be complied by all DPIN holders as on 31<sup>st</sup> March 2024 in MCA:</p> <p>DIR-3-KYC Form must be submitted by the New Holders of DPIN or by the Existing Holders of DPIN who desire to update their Personal Mobile Number or the e-Mail Address.</p> <p>DIR-3-KYC WEB Form must be submitted by the Existing Holders of DPIN for compliance purpose, if no changes in details is desired.</p>
3.	Information for LLP Agreement & its Changes; Notice for Change in Partners / Designated Partners	Form - 3 & Form - 4	Within 30 days from the date of Event or such change	It is mandatory to file this Form with the Registrar within prescribed time from the Date of such Changes in Terms of Agreement, Partners / Designated Partners.
4.	Significant Beneficial Ownership in the LLP	Form LLP BEN - 2	Within 30 Days from the date of Receipt of Declaration from the Significant Beneficial Owner	The Form must be filed with the Registrar by the LLP in respect of Declaration received from the Significant Beneficial Owner in the Form LLP BEN-2 within the prescribed time.
5.	Beneficial Interest in the LLP	Form - 4D	Within 30 Days from the date of Receipt of Declaration from the Beneficial Owner	The Form has to be filed with the Registrar by the LLP in respect of Declaration received from the Beneficial Owner in the Form-4D within the prescribed time.