

Compliance Calendar - September 2024

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

Due Date	Form	Period	Comments
07-09-2024	Challan No. 281	Aug-24	Due date for deposit of tax deducted /collected
07-09-2024	Challan No. 285	Aug-24	Due date for payment of equalization levy on specified services other than e-commerce supply or services
14-09-2024	TDS certificate	Jul-24	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S
15-09-2024	Challan No. 280	Financial Year 2024-2025	Second instalment of advance tax for the assessment year 2025-2026.
15-09-2024	ESI Challan	Aug-24	Due date for payment of ESI
15-09-2024	E-Challan & Return	Aug-24	Due date for payment of Provident fund
20-09-2024	PT Challan & Return	Aug-24	Due date for payment of PT
30-09-2024	Challan-cum statement	Aug-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 August, 2024
30-09-2024	Form 3CA_CD Form 3CB_CD	Financial Year 2023-2024	Due date for filing of audit report under section 44AB for the Assessment Year 2024-25 in the case of a corporate assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2024
30-09-2024	Form 10B	Financial Year 2023-2024	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions if due date of submission of return of income is October 31, 2024
30-09-2024	Form 10BB	Financial Year 2023-2024	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and subclause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A, if due date of submission of return of income is October 31, 2024

30-09-2024	10CCB	Financial Year 2023-2024	Audit report under sections 80-I (7)/ 80-IA (7)/ 80-IB/80-IC/80-IAC/80-IE, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 10DA	Financial Year 2023-2024	Report under section 80JJAA, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 10-IJ	Financial Year 2023-2024	Certificate to be issued by accountant under clause (23FF) of section 10 of the Income-tax Act, 1961, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 29B	Financial Year 2023-2024	Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 29C	Financial Year 2023-2024	Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 3AE	Financial Year 2023-2024	Audit Report under section 35D (4)/35E (6) of the Income- tax Act, 1961, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 3CE	Financial Year 2023-2024	Audit report under sub-section (2) of section 44DA of the Income-tax Act, 1961, if due date of submission of return of income is October 31, 2024
30-09-2024	Form 9A	Financial Year 2023-2024	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 November 30, 2024
30-09-2024	Form 10	Financial Year 2023-2024	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 November 30, 2024
30-09-2024	Form 9A	Financial Year 2023-2024	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. (As per circular 6 -2023)
30-09-2024	Form 10	Financial Year 2023-2024	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. (As per circular 6 -2023)
30-09-2024	Form 56F	Financial Year 2023-2024	Report under section 10AA of the Income -tax Act, 1961, if due date of submission of return of income is October 31, 2024

B. GST related compliances for September 2024

GST COMPLIANCE CALENDER FOR SEPTEMBER 2024				
Sl. No.	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-09-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-09-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-09-2024	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
4	13-09-2024	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-09-2024	Non-Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-09-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-09-2024	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
8	20-09-2024	Tax payers having an aggregate turnover up to Rs.5 cr and not opted for QRMP	GSTR-3B	Monthly
9	22-09-2024	Tax payers having an aggregate turnover up to Rs.5 cr and opted for QRMP : (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
10	24-09-2024	Tax payers having an aggregate turnover up to Rs.5 cr and opted for QRMP : (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
11	20-09-2024	OIDAR service provider	GSTR-5A	Monthly
12	28-09-2024	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	25-09-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly

C. MCA related compliances for September 2024

1. COMPANIES – DUE-DATE BASED:

Sl. No.	Name of the Compliance	Purpose/ Form(s)	Period / Due Date	Comments
1.	Q2 2024-25	<ul style="list-style-type: none"> Board Meeting to be held for approval of the Annual Financials for the year ended 31st March, 2024 along with Board report to be sent to members for adoption in the AGM. Appointment of Statutory Auditor, if any; Regularization of Additional Director, if required; Annual General Meeting (AGM) 2024 and notice thereof; 	Before 30 th September 2024	<ul style="list-style-type: none"> Financials, Auditor's Report, Board's Report, Appointment of Statutory Auditor (if any) & Regularization of Additional Directors (if any), Notice for the forthcoming AGM -to be prepared and approved in the Board Meeting with a Notice period of 7 Days, Accordingly, the last date for the above would-be 7th September, 2024. Statutory Auditor has to be appointed in this AGM 2024 with prior approval of the Board in the Board Meeting, only if the term of the existing Auditor ends in this AGM due to appointment in casual vacancy or expiry of 5-year term. Additional Director(s) in any Company has to be regularized in the AGM 2024 with prior approval of the Board in the Board Meeting as the term of the existing Additional Director(s) ends by the time of this AGM 2024. AGM 2024 has to be held within 15 months of the previously held AGM 2023 or within 30th September 2024, whichever is early; along with Notice period of 21 clear days.
2.	Financial Statements filing (Standalone & Consolidated)	AOC - 4 / AOC - 4 CFS / AOC - 4 NBFC (Ind AS) / AOC - 4 CFS NBFC (Ind AS) / AOC - 4 XBRL & CSR -2, if applicable	Within 30 Days from the Date of AGM / Within 30 th October 2024 (if AGM is on	Mentioned applicable Forms should be filed by every Company within the specified period along with Auditor's Report, Financial Statements, Board's Report, etc. for the FY

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
			30 th September 2024)	23-24 in compliance with the Companies Act, 2013.
3.	Annual Return filing	MGT - 7A / MGT - 7	Within 60 Days from the Date of AGM / Within 29 th November 2024 (if AGM is on 30 th September 2024)	Mentioned applicable Form should be filed by every Company within the specified period along with List of Shareholders & Directors, etc. for the FY 23-24 in compliance with the Companies Act, 2013.
4.	Annual filing in case of OPC	AOC 4 & MGT - 7A	27 th September 2024	Within 180 days from the close of the Financial year.
5.	Director / Designated Partner KYC filing	DIR - 3 - KYC / DIR - 3 - KYC WEB	Within 30 th September 2024	The following must be complied by all DIN holders as on 31 st March 2024 in MCA: DIR-3-KYC Form must be submitted by the New Holders of 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
6.	CRA-2	Appointment of Cost auditor	BOD meeting or 30 th September, 2024	To be filed for appointment of Cost auditor, if applicable
7.	CRA-4	Filing of Cost Audit report	30 days from the date of Cost audit report	The due date for filing the Cost Audit Report in Form CRA-4 is 30 days after the company receives the cost audit report. The cost auditor must send the report to the company's Board of Directors within 180 days of the end of the financial year.
8.	CSR Obligation	Payment of CSR obligation if there is unspent amount for the previous year	30 th September, 2024	If the company has CSR obligation and it has not spent the money in any identified purpose, then the unspent money has to be transferred to the Fund mentioned in Schedule VII of Companies Act, 2013, namely Prime

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
				Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund).

2. EVENT BASED, if applicable. Please check if any of the following is applicable.

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Filing of Special Resolution	MGT - 14	Within 30 days of Resolution	To be filed if there is any resolution that requires filing with ROC - namely Special Resolution.
2.	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.
3.	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.
4.	Return of Deposits (With 6 times Additional Fees)	DPT - 3	Within 29 th 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.
5.	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 endorsed for Share Transfer.
6.	Changes in Directors	DIR - 12	Within 30 days from the Date of such Change in Directors	DIR-12 Form has to 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
7.	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
8.	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

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
				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.
9.	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.
10.	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.

II. LIMITED LIABILITY PARTNERSHIP (LLP) –

A. DUE-DATE BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	Statement of Account and Solvency of LLP	Form 8	Within 30 th October	Every LLP(s) incorporated prior to 30 th September 2023 must mandatorily file this Form within the prescribed time period. Note: LLP(s) incorporated after 30 th September 2023 has an option to file this Form for the period ended next FY
2.	Annual Return of LLP	Form 11	Within 30 th May 2024	Every LLP(s) incorporated prior to 30 th September 2023 must mandatorily file this Form within the prescribed time period. Note: LLP(s) incorporated after 30 th September 2023 has an option to file this Form for the period ended next FY.

B. EVENT BASED:

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
1.	1 st April to 30 th September 2024	DIR – 3 – KYC / DIR – 3 – KYC WEB	Within 30 th September 2024	The following must be complied by all DPIN holders as on 31 st March 2024 in MCA: 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.

				DIR-3-KYC WEB Form must be submitted by the Existing Holders of DPIN for compliance purpose, if no changes in details is desired.
2.	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.
3.	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.
4.	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.

