

Compliance Calendar - December 2024

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

Due Date	Form	Period	Comments
07.12.2024	Challan No. 281	Nov-24	Due date for deposit of tax deducted /collected
07.12.2024	Challan No. 285	Nov-24	Due date for payment of equalization levy other than e-commerce supply or services.
15.12.2024	TDS certificate	Oct-24	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M/194S in the month of October, 2024.
15.12.2024	Challan No. 280	Assessment Year 2025-26	Third instalment of advance tax
15.12.2024	ESI Challan	Nov-24	Due date for payment of ESI
15.12.2024	E-Challan & Return	Nov-24	Due date for payment of Provident fund
20.12.2024	PT Challan & Return	Nov-24	Due date for payment of PT
30.12.2024	Challan-cum-statement	Nov-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 November, 2024.
30.12.2024	Form 3CEF	Yearly (Period for which Agreement is entered into)	Annual Compliance Report on Advance Pricing Agreement (if due date of submission of return of income is November 30, 2024)
31.12.2024	Form 3CEAD	Reporting Accounting Year	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2023 to December 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31.12.2024	All ITR	Financial Year 2023-2024	Furnishing of belated or revised return of income.

B. GST related compliances for December 2024

GST COMPLIANCE CALENDER FOR December 2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-12-2024	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-12-2024	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-12-2024	Tax payers having an aggregate turnover of above Rs. 5 crores	GSTR-1	Monthly
4	13-12-2024	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-12-2024	Non-Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-12-2024	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-12-2024	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
8	20-12-2024	OIDAR service provider	GSTR-5A	Monthly
9	20-12-2024	Tax payers having an aggregate turnover up to Rs.5 crores	GSTR-3B	Monthly
10	28-12-2024	Persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies	GSTR-11	Monthly
11	25-12-2024	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
12	31-12-2024	Tax Payer having an aggregate turnover above Rs. 2 Crores	GSTR-9	Yearly
13	31-12-2024	Tax Payer having an aggregate turnover above Rs. 5 Crores	GSTR-9C	Yearly

C. MCA related compliances for December 2024**I. COMPANIES –****A. DUE-DATE BASED:**

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
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1.	Q3 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; Regularization of Additional Director, if required; First Annual General Meeting (AGM) 2024 and notice thereof; 	Before 31st December 2024	<ul style="list-style-type: none"> Financials, Auditor's Report, Board's Report, Appointment of Statutory Auditor and 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 is 31st December 2024. Statutory Auditor has to be appointed in this AGM 2024 with prior approval of the Board in the Board Meeting. 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.	Corporate Social Responsibility (CSR) Obligation	CSR – 2	On or before 31st December 2024 (Extended due date)	This Form is to be filed by every Company to whom CSR Obligation for the FY 2023-24 is applicable and it has / has not spent the Amount in any identified purpose, activities, projects, etc. within the specified period.
3	Auditor Appointment	ADT – 1	Within 15 Days from the Appointment	This Form should be filed by every Company who have appointed Auditors in the AGM within the specified period along with Consent of Auditors with their Certificate, Appointment Letter to Auditors and CTC of Board Resolution for Appointment of Auditor.

B. 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	The Form is 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	The Form is 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	The Form is to be filed 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 30th June, 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 Authorized Capital	SH – 7	Within 30 days from the Date of Alteration 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	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.

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
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.
11.	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 29th October of every year (if AGM is on 30th September of every year)	Mentioned applicable Forms should be filed by every Company within the specified period along with Auditor's Report, Financial Statements, Board's Report, etc. every year in compliance with the Companies Act, 2013.
12.	Annual Return filing	MGT – 7A / MGT – 7	Within 60 Days from the Date of AGM / Within 29th November of every year (if AGM is on 30th September of every year)	Mentioned applicable Form should be filed by every Company within the specified period along with List of Shareholders & Directors, etc. every year in compliance with the Companies Act, 2013.
13.	Director / Designated Partner KYC filing	DIR – 3 – KYC / DIR – 3 – KYC WEB	Within 30th September of every year	The following must be complied by all DIN holders as on 31st March of every year 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
14.	CRA-2	Appointment of Cost auditor	within 30 days from the date of BM or September 30 of every year – whichever is earlier	To be filed for appointment of Cost auditor, if applicable

Sl. No.	Name of the Compliance	Purpose / Form(s)	Period / Due Date	Comments
15.	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.
16.	CSR Obligation	Payment of CSR obligation if there is unspent amount for the previous year	30th September of every year	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 Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund).
17.	Reconciliation of Share Capital Audit Report (Half-yearly)	PAS – 6	On or before 29th November every year	This Form is to be filed by every Unlisted Public Company within 60 Days from the conclusion of each half year duly certified by a CS in practice or CA in practice. Note: For the period April 2024 to September 2024.

II. LIMITED LIABILITY PARTNERSHIP (LLP) –

A. EVENT 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 30th October every year	Every LLP(s) incorporated prior to 30th September 2023 must mandatorily file this Form within the prescribed time period.
2.	Annual Return of LLP	Form 11	Within 30th May 2024 every year	Every LLP(s) incorporated prior to 30th September 2023 must mandatorily file this Form within the prescribed time period.
3.	Designated Partner KYC filing	DIR – 3 – KYC / DIR – 3 – KYC	Within 30th September of every	The following must be complied by all DPIN holders as on 31st March of

		WEB	year	every year 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.
4.	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.
5.	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.
6.	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.