

MAY 2024 COMPLIANCE CALENDAR

GST

FRI

10

- **GSTR - 7** (Monthly)
Summary Return of
TDS & Payment under
GST Law

- **GSTR - 8** (Monthly)
Summary Return of
TCS & Payment under
GST Law

SAT

11

GSTR - 1 (Monthly)

Return of Outward
Supply where Turnover
> Rs.5 crore or
Non-QRMP scheme.

MON

13

- **GSTR-5** (Monthly)
Summary of Outward Taxable
Supplies & tax payable by
Non-resident taxable person.

- **GSTR-6** (Monthly)
Details of ITC received and
distributed by ISD

- **IFF** (Monthly)
Invoice Furnishing Facility who
have opted for QRMP scheme.

MON

20

- **GSTR - 3B** (Monthly)
Summary of Outward
Supplies, ITC Claimed
and Net Tax Payable -
Turnover > Rs. 5 crore in
the last FY or Non-QRMP
scheme

- **GSTR - 5A** (Monthly)
Summary of Outward
Taxable Supplies & tax
payable by OIDAR

SAT

25

PMT - 06 (Monthly)

Challan for depositing
GST under QRMP
scheme.

THU

30

- **ITC-03** (Yearly)

Summary of goods sent
to/ received from a
job-worker

For Any Queries, please write to us:



info@sharmaandpagaria.com

Sharma & Pagaria

CHARTERED ACCOUNTANTS

Excellence | Integrity | Independence

Sharma & Pagaria is a 57 year old boutique advisory service provider with its founders having a combined experience of more than a 115+ years in the financial advisory domain. The team comprises qualified and motivated CA's, Tax Specialists, Audit & Finance Experts, and Capital Market Research & Management Consultants, who bring focused expertise in their respective domains.

May 2024 COMPLIANCE CALENDAR

MCA

WED

15

Listed Company

Annual Disclosure requirements for large entities

Regulation 32(8) – Statement of deviation or variation

THU

30

MCA

Form-11

PAS-06

Reconciliation of Share Capital Audit Report (Half-yearly)

THU

30

Listed Company

Regulation 32 (1) Statement of deviation(s) or variation(s).

Financial Results along with Auditor's report

Secretarial Compliance Report

FRI

31

RBI

DNBS04B-Structural Liquidity & Interest Rate Sensitivity (NBFC asset size above 100 Crores.)

TDS / TCS

TUE

07

Challan No. ITNS-281 (Deposit of Tax Deducted/Collected for April, 2024)

WED

15

Form 16B (U/S 194-IA for March, 2024)

Form 16C (U/S 194-IB for March, 2024)

Form 16D (U/S 194M for March, 2024)

Form 27EQ (TCS deposited for quarter ending March 31, 2024)

THU

30

Form 26QB (U/S 194-IA for April, 2024)

Form 26QC (U/S 194-IB for April, 2024)

Form 26QD (U/S 194M for April, 2024)

Form 27D (Quarterly TCS certificate for quarter ending March 31, 2024)

FRI

31

Challan No. ITNS-281 (Deposit of Tax Deducted for March, 2023)

Form 15G/15H (quarter ending March, 2023)

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INCOME TAX

WED

15

Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April, 2024.

THU

30

Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2023-24

FRI

31

1. Return of tax deduction from contributions paid by the trustees of an approved superannuation fund.
2. Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2023-24

FRI

31

3. Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2023 by reporting financial institutions

FRI

31

4. 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

FRI

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5. 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 hasn't allotted any PAN

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INCOME TAX

FRI

31

6. 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 or before July 31, 2024)

FRI

31

7. Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2024)

FRI

31

8. Statement of donation in Form 10BD to be furnished by reporting person under section 80G(5)(iii) or section 35(1A)(i) in respect of the financial year 2023-24

FRI

31

9. Certificate of donation in Form no. 10BE as referred to in section 80G(5)(ix) or section 35(1A)(ii) to the donor specifying the amount of donation received during the financial year 2023-24.

WHY IS

COMPLIANCE

IMPORTANT?

TO KNOW MORE

REACH OUT TO US

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