

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Just a
reminder...**

Income Tax Compliances



Due date	Particulars
07-Oct-24	<ul style="list-style-type: none"> • Due date for deposit of Tax deducted/collected for the month of September 2024. • However, all sum deducted/collected by an office of the government shall be paid to the credit of the central government on the same day where tax is paid without production of income-tax challan.
07-Oct-24	<ul style="list-style-type: none"> ▪ The due date for filing of return of income has been further extended to Circular No. 10/2024 dated 29th September 2024, has extended the deadline for filing various audit reports under the Income-tax Act, 1961 for Assessment Year 2024-25
15-Oct-24	<ul style="list-style-type: none"> • Due date for issue of TDS certificate for tax deducted under section 194-IA in the month of August 2024. • Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of August 2024 • Due date for issue of TDS Certificate for tax deducted under section 194M in the month of August 2024. • Due date for issue of TDS Certificate for tax deducted under section 194S (by specified person) in the month of August 2024.
15-Oct-24	<ul style="list-style-type: none"> • Due date for submission of form 24G for the month of September 2024 by a Government office where TDS/TCS has been paid without a production of a challan.
15-Oct-24	<ul style="list-style-type: none"> • The due date for quarterly statement of TCS deposited for the quarter ending September 30, 2024. • The due date for submitting Form 15G/15H by banks and other institutions to the Income Tax Department for the second quarter of the financial year.
30-Oct-24	<ul style="list-style-type: none"> • Due date for furnishing of challan-cum-statement in respect of tax deducted under section 191-IA in the month of September 2024. (Form 26QB) • Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of September 2024. (Form 26QD) • Due date for furnishing of challan-cum-statement in respect of tax deducted under section 191-IB in the month of September 2024. (Form 26QC) • Due date for furnishing of challan cum statement in respect of tax deducted under section 194S (by specified person) in the month of September 2024. (Form26QE)
31-Oct-24	<ul style="list-style-type: none"> ▪ • Audit Report Submission: Due date for filing of the tax audit report under Section 44AB for taxpayers who are required to file their return of income by November 30, 2024. ▪ • Quarterly TDS Return (Form 24Q/26Q): Submission of TDS return for the second quarter (July – September 2024). ▪ • Form 3CEB Submission: Due date for submission of Form 3CEB in case of international or specified domestic transactions for FY 2023-24. ▪

31-Oct-24	<ul style="list-style-type: none"> ▪ Due date for filing of return of income for the assessment year 2025-26 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A apply
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Payroll Compliances

Due date	Particulars
15-Oct-24	<ul style="list-style-type: none"> ▪ Due date for electronic challan-cum-return (ECR) (PF) for the m/o September 2024
15-Oct-24	<ul style="list-style-type: none"> ▪ Due date for ESI Challan for the m/o September 2024
15-Oct-24	<ul style="list-style-type: none"> ▪ Due date for LWF contribution of Haryana for the m/o September 2024
15-Oct-24	<ul style="list-style-type: none"> ▪ Due date for PT payment & returns varies by states, generally the due date is 15th or 30th of the following months.

MCA Compliances

Due date	Particulars
29-Oct-24	<ul style="list-style-type: none"> ▪ Form AOC-4 (Filing of annual accounts) for FY 2023-24.
29-Oct-24	<ul style="list-style-type: none"> ▪ Form MGT-7, 7A (Filing of annual returns) for FY 2023-24.
31-Oct-24	<ul style="list-style-type: none"> ▪ The due date for filing MSME Form 1 for the half-year period from April 1 to September 30

GST Compliances

Due date	Particulars
10-Oct-24	<ul style="list-style-type: none">▪ GSTR 7 & 8 for TDS Deductors for the month of Sep 2024
11-Oct-24	<ul style="list-style-type: none">▪ GSTR 1 for the month of Sep 2024(Monthly Filing) [Mandatory if T/O > Rs. 5 Cr & for those not opted for QRMP scheme]
13-Oct-24	<ul style="list-style-type: none">▪ GSTR -1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST.▪ GSTR – 6 Return for Input Service Distributor for the month of Sep 2024
20-Oct-24	<ul style="list-style-type: none">▪ Summary of outward taxable supplies and tax payable by Non-Resident taxable person & OIDAR (GSTR-5 & GSTR – 5A)
20-Oct-24	<ul style="list-style-type: none">▪ GSTR 3B for the month of Sep 2024 (Monthly filing)
22-Oct-24	<ul style="list-style-type: none">▪ GSTR 3B (T/o up to 5 Cr) Category I States (July-Sep 2024)
24-Oct-24	<ul style="list-style-type: none">▪ GSTR 3B (T/o above 5 Cr) Category II States (July-Sep 2024)
31-Oct-24	<ul style="list-style-type: none">❖ Form RFD-10 is used to claim a refund under GST for organizations such as embassies, UN bodies, and other notified agencies that are eligible for GST refunds on purchases made in India. The form must be filed within 18 months from the end of the quarter in which the purchase was made.

- Category I:

Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

- Category II:

Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi



Important updates relating to GST



In October 2024, several important GST notifications and amendments have been issued. Key updates include:

1. **Finance Act 2024 Amendments:** The Central Board of Indirect Taxes and Customs (CBIC) notified amendments from the Finance Act, 2024. These changes, effective from November 1, 2024, include revisions related to the Constitution of the GST Appellate Tribunal, transitional arrangements for input tax credit, and the anti-profiteering mechanism.
2. **Biometric Aadhaar Authentication:** Specific states, such as Odisha, introduced biometric-based Aadhaar authentication for new GST registrations starting from October 2024, marking a stricter compliance mechanism. This new system requires applicants for GST registration to undergo a biometric process at designated GST Suvidha Kendras (GSKs), improving the security and accuracy of the registration process.

❖ **Notification No. 18/2024 – Central Tax New Delhi, dated the 30th September, 2024**

S.O.....(E).- In exercise of the powers conferred by sub-section (2) of section 171 read with sub-section (1) and second proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under subsection (3) of section 109 of the said Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force with effect from the 1st day of October, 2024.



For further updates:

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