

# Major Compliance Due Dates – May 2024

Date	Day	Act	Particulars
07.05.2024	Tuesday	Income Tax	<ul style="list-style-type: none"><li>Deposit tax deducted (TDS) for the month of April 2024.</li><li>Deposit tax collected (TCS) for the month of April 2024.</li></ul>
10.05.2024	Friday	GST	<ul style="list-style-type: none"><li>File GSTR -7 by TDS Deductor for the period of April 2024.</li><li>File GSTR -8 by TCS Collector for the period of April 2024.</li></ul>
11.05.2024	Saturday	GST	<ul style="list-style-type: none"><li>File GSTR -1 for taxpayers whose turnover exceeds Rs. 5 crores or those who have opted to file monthly returns for month of April 2024.</li></ul>
13.05.2024	Monday	GST	<ul style="list-style-type: none"><li>File GSTR-5 by Non-Resident Taxpayers.</li><li>File GSTR-6 for Input Service Distributor for month of April 2024.</li><li>File GSTR 1-IFF (optional) by taxpayers who opted for QRMP scheme for the month of April 2024.</li></ul>
15.05.2024	Wednesday	Income Tax	<ul style="list-style-type: none"><li>Issue TDS Certificate for tax deducted under section 194-IA, 194-IB, 194S and 194M in the month of March 2024.</li><li>Furnish Form 24G by an office of the Government where TDS/TCS for April 2024 has been paid without the production of a challan.</li><li>Quarterly statement of TCS deposited for quarter ending March 31, 2024.</li><li>Furnish statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of April 2024.</li></ul>
15.05.2024	Wednesday	P.F/E.S.I.	<ul style="list-style-type: none"><li>Deposit of ESI &amp; PF collected during the month of April 2024.</li></ul>
15.05.2024	Wednesday	LLP	<ul style="list-style-type: none"><li>Extended date for filing LLP BEN 2 &amp; LLP Form 4D without additional fee.</li></ul>
20.05.2024	Monday	GST	<ul style="list-style-type: none"><li>File GSTR-3B for taxpayers whose turnover exceeding 5 crore or opted to file monthly return for the month of April 2024.</li><li>File GSTR-5A by OIDAar services provided for month of April 2024.</li></ul>
25.05.2024	Saturday	GST	<ul style="list-style-type: none"><li>File GSTR-PMT-06 for depositing Tax for the month of April 2024 who have opted for QRMP scheme.</li></ul>
30.05.2024	Thursday	Income Tax	<ul style="list-style-type: none"><li>Furnish Challan cum statement for tax deducted under section 194-IA, 194-IB, 194 -S, 194-M in the month of April 2024.</li><li>Issue of TCS certificates for the quarter ended 31<sup>st</sup> March 2024.</li><li>Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the Financial Year 2023-24</li></ul>
30.05.2024	Thursday	Company Law	<ul style="list-style-type: none"><li>File reconciliation of Share Capital Audit Report for the period October 2023 to March 2024 in Form PAS-06.</li></ul>
30.05.2024	Thursday	LLP Act	<ul style="list-style-type: none"><li>File Annual Return of LLP in Form-11 for the FY 2023-2024.</li></ul>
31.05.2024	Friday	Income Tax	<ul style="list-style-type: none"><li>Furnish statement of TDS deposited for the quarter ending March 31, 2024.</li><li>Furnish statement of financial transaction (SFT) in Form No. 61A as required to be furnished u/s 285BA (1) for FY 2023-24.</li><li>E-filing of annual statement of reportable accounts u/s 285BA(1)(k) (in Form No. 61B) for calendar year 2023.</li><li>Statement of donation in Form 10BD to be furnished by reporting person u/s 80G(5)(iii) or s. 35(1A)(i) for FY 2023-24.</li><li>Certificate of donation in Form 10BE as per s. 80G(5)(ix) or s. 35(1A)(ii) to the donor specifying the amount of donation received during FY 2023-24.</li><li>Link Aadhar with PAN and make the PAN operative to have normal TDS / TCS rates (instead of higher) for transactions upto 31<sup>st</sup> March 2024.</li><li>File return of tax deduction from contributions paid by the trustees of an approved superannuation fund.</li><li>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.</li><li>Application for allotment of PAN in case of person being MD, director, partner, trustee, author, founder, Karta, CEO, principal Officer or office bearer of person referred to in Rule 114(3)(v) and who hasn't allotted PAN.</li><li>If assessee is required to submit ITR on or before July 31, 2024:<ul style="list-style-type: none"><li>Application in Form 9A for exercising the option under Expl. to s. 11(1) to apply income of PY in next year or in future</li><li>Statement in Form No. 10 to be furnished to accumulate income for future application u/s 10(23C) or s. 11(1).</li></ul></li></ul>

CA. Pramod Jain

9811073867

[pramodjain@lunawat.com](mailto:pramodjain@lunawat.com)

[ca@capramodjain.com](mailto:ca@capramodjain.com)

[www.capramodjain.com](http://www.capramodjain.com)

