

Mohan & Chandrasekhar

Chartered Accountants

Important due dates for the GST Returns in the Month of May, 2024

DUE DATE	PERIOD	FORM	DESCRIPTION
10.05.2024	April 2024	GSTR 7	Summary of tax deducted at source and deposited under GST laws
10.05.2024	April 2024	GSTR 8	Summary of tax collected at source and deposited by e-commerce operators under GST Laws.
11.05.2024	April 2024	GSTR 1	GST Filing of returns by a registered person with aggregate turnover exceeding 5 Crores during the preceding financial year or any registered person have opted to file monthly return.
13.05.2024	April 2024	GSTR 1 IFF	Details of B2B supply of a registered person with turnover less than 5 crores during the preceding year who has opted for IFF under QRMP Scheme.
13.05.2024	April 2024	GSTR 6	Details of ITC received and distributed by an ISD.
13.05.2024	April 2024	GSTR 5	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
20.05.2024	April 2024	GSTR 5A	Summary of outward taxable supplies and tax payable by a person supplying OIDAR Services
20.05.2024	April 2024	GSTR 3B	GST Filing of returns by a registered person with aggregate turnover exceeding 5 Crores During preceding financial year.
25.05.2024	April 2024	-	QRMP GST Payment
28.05.2024	April 2024	GSTR 11	Statement of inward supplies received by persons having Unique Identification Number (UIN)

Important due dates for the Income Tax Compliance / PF / ESI in the Month of May, 2024.

DUE DATE	PERIOD	FORM	DESCRIPTION
07.05.2024	April 2024	Form 27C	Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of April, 2024
07.05.2024	April 2024	TDS/ TCS Deposit	Due Dates for the month of April, 2024 However, all the 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 an Income tax Challan.
15.05.2024	April 2024	-	ESI Challan for March 2024
15.05.2024	March 2024	Form 16B, 16C, 16D, 16E	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194IB, 194M, 194S
15.05.2024	Jan 2024 - March 2024	Form 27EQ	Quarterly statement of TCS deposited for the quarter ending March 31, 2024
15.05.2024	April 2024	Form 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2024.
30.05.2024	April 2024	Form 26QE, 26QB, 26QC, 26QD	Due date for furnishing of challan cum statement in respect of tax deducted under section 194S, 194 IA, 194IB, 194M in the month of April,
30.05.2024	Jan 2024 - March 2024	Form 27D	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending March 31st,
31.05.2024	Jan 2024 - March 2024	Form 24Q/ 26Q/27Q	Quarterly statement of TDS deposited for the quarter ending March 31, 2024
31.05.2024	FY 2023-24	Form 10BD	Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961 for the Financial Year 2023-24
31.05.2024	FY 2023-24	Form 10BE	Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 for the Financial Year 2023-24