

Mohan & Chandrasekhar

Chartered Accountants

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

| DUE DATE | PERIOD | FORM | DESCRIPTION |
|------------|-------------------------|---------------------|---|
| 10.01.2024 | December 2023 | GSTR 7 | Summary of tax deducted at source and deposited under GST laws |
| 10.01.2024 | December 2023 | GSTR 8 | Summary of tax collected at source and deposited by e-commerce operators under GST Laws. |
| 11.01.2024 | December 2023 | 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. |
| 13.01.2024 | October - December 2023 | 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. |
| 13.01.2024 | December 2023 | GSTR 6 | Details of ITC received and distributed by an ISD. |
| 13.01.2024 | December 2023 | GSTR 5 | Summary of outward taxable supplies and tax payable by a non-resident taxable person. |
| 20.01.2024 | December 2023 | GSTR 5A | Summary of outward taxable supplies and tax payable by a person supplying OIDAR Services. |
| 20.01.2024 | December 2023 | GSTR 3B | GST Filing of returns by a registered person with aggregate turnover exceeding 5 Crores During preceding financial year. |
| 22.01.2024 | October - December 2023 | GSTR 3B | Summary of outward supplies, ITC Claimed and net tax payable by taxpayers who have opted for the QRMP scheme (Depending on the State) |
| 28.01.2024 | December 2023 | GSTR 11 | Statement of inward supplies received by persons having Unique Identification Number (UIN) |
| 07.01.2024 | December 2023 | 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 December, 2023 |
| 07.01.2024 | December 2023 | TDS/ TCS Deposit | Due Dates for the month of December, 2023 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. |

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

| DUE DATE | PERIOD | FORM | DESCRIPTION |
|------------|-------------------------|----------------------------|--|
| 07.01.2024 | October – December 2023 | TDS/ TCS Deposit | Due Dates for the period October 2023 to December 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, 194D or 194H |
| 14.01.2024 | November 2023 | Form 16E, 16B, 16C, 16D | Due date for issue of TDS Certificate for tax deducted under section 194S, 194IA, 194IB, 194M in the month of November 2023 |
| 15.01.2024 | December 2023 | Form 24G | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2023 has been paid without the production of a challan |
| 15.01.2024 | December 2023 | Form 27EQ | Quarterly statement of TCS deposited for the quarter ending December 31, 2023 |
| 15.01.2024 | December 2023 | Form 15CC | Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2023 |
| 15.01.2024 | December 2023 | Form 15G/15H | Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2023 |
| 15.01.2024 | December 2023 | Professional Tax | Professional Tax (PT) on salaries for the month of December, 2023 |
| 15.01.2024 | December 2023 | PF & ESI Payment | Provident Fund & ESI Returns for the month of December, 2023 |
| 30.01.2024 | December 2023 | Form 26QE | Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of December, 2023 |
| 30.01.2024 | October – December 2023 | Form 27D | Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2023 |
| 30.01.2024 | December 2023 | Form 26QB | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2023 |
| 30.01.2024 | December 2023 | Form 26QC | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2023 |
| 30.01.2024 | December 2023 | Form 26QD | Due date for furnishing of challan cum statement in respect of tax deducted under section 194M in the month of December, 2023 |
| 31.01.2024 | October – December 2023 | Form 26QB | Quarterly statement of TDS deposited for the quarter ending December 31, 2023 |