

# Mohan & Chandrasekhar

Chartered Accountants

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

PERIOD	DUE DATE	FORM	DESCRIPTION
August 2024	10.09.2024	GSTR 7	Summary of tax deducted at source and deposited under GST laws
August 2024	10.09.2024	GSTR 8	Summary of tax collected at source and deposited by e-commerce operators under GST Laws
August 2024	11.09.2024	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.
August 2024	13.09.2024	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.
August 2024	13.09.2024	GSTR 6	Details of ITC received and distributed by an ISD.
August 2024	13.09.2024	GSTR 5	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
August 2024	20.09.2024	GSTR 5A	Summary of outward taxable supplies and tax payable by a person supplying OIDAR Services.
August 2024	20.09.2024	GSTR 3B	GST Filing of returns by a registered person with aggregate turnover exceeding 5 Crores During preceding financial year.
August 2024	25.09.2024	-	QRMP GST Payment
August 2024	28.09.2024	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 June, 2024.

PERIOD	DUE DATE	FORM	DESCRIPTION
August 2024	07.09.2024	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 August, 2024
August 2024	07.09.2024	TDS/TCS Deposit Due Dates	Due date for deposit of Tax deducted/collected for the month of August, 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 an Income tax Challan.
July 2024	14.09.2024	Form 16B, 16C, 16D, 16E	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of July, 2024
August 2024	15.09.2024	Form 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2024
August 2024	15.09.2024	PE/ESI	Employers are required to deduct the specified amounts from employees' salaries and contribute their share towards PF and ESI
AY 2025 - 26	15.09.2024	-	Second instalment of advance tax for the assessment year 2025-26.
August 2024	30.09.2024	Form 26QE, 26QD, 26QC, 26QB	Due date for furnishing of challan cum statement in respect of tax deducted under section 194S, 194M, 194-IB, 194-IA in the month of August, 2024
AY 2024 - 25	30.09.2024	Form 3CA-CD/ 3CB-CD	Due date for filing of audit report under section 44AB for the Assessment Year 2024-25 in the case of a corporate assessee or non corporate assessee (who is required to submit his/its return of income on October 31, 2024
AY 2024 - 25	30.09.2024	Form 10B & Form 10BB	Audit report under clause (b) of the tenth proviso to section 10(23C) and 12A(1)(b)(ii) of the Income -tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution. (if due date of submission of return of income is October 31, 2024)
AY 2024 - 25	30.09.2024	Form 29B	Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company (if due date of submission of return of income is October 31, 2024)