



# FCBM

The Apex Body OF India's Corrugated Packaging Industry

SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. September 2024 is a significant month in terms of tax and statutory compliance. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for September 2024. This calendar provides GST due dates and income tax return due dates for September 2024, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

## Compliance Calendar for the Month of September 2024

### 1. Compliance requirement under Income Tax act, 1961

| Sl. | Compliance Particulars  | Due Dates  |
|-----|---|------------|
| 1   | 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 | 07.09.2024 |
| 2   | Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of July, 2024  | 14.09.2024 |
| 3   | Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of July, 2024  | 14.09.2024 |
| 4   | Due date for issue of TDS Certificate for tax deducted under section 194M in the month of July, 2024  | 14.09.2024 |
| 5   | Due date for issue of TDS Certificate for tax deducted under section 194S (by specified person) in the month of   | 14.09.2024 |
| 6   | Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2024 has been paid without the production of a challan  | 15.09.2024 |

|    |  |            |
|----|--|------------|
| 7  | Second instalment of advance tax for the assessment year 2025-26   | 15.09.2024 |
| 8  | Due date for furnishing 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 August, 2024   | 15.09.2024 |
| 9  | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of August, 2024  | 30.09.2024 |
| 10 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of August, 2024  | 30.09.2024 |
| 11 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of August, 2024  | 30.09.2024 |
| 12 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S (by specified person) in the month of August, 2024  | 30.09.2024 |
| 13 | 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)              | 30.09.2024 |
| 14 | Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2024) | 30.09.2024 |
| 15 | Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2024)                                   | 30.09.2024 |
| 16 | Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution  | 30.09.2024 |

## **2. Compliance Requirement under GST, 2017**

### **A. Filing of GSTR –3B / GSTR 3B QRMP**

#### **a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY**

| Tax period | Particulars   | Due Date   |
|------------|---|------------|
| Aug., 2024 | Due Date for filling GSTR – 3B return for the month of Aug., 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. | 20.09.2024 |

#### **b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding**

| Tax period | Particulars | Due Date |
|------------|-------------|----------|
|------------|-------------|----------|

|  |  |                 |
|--|--|-----------------|
| Aug., 2024   | Due Date for filling GSTR – 3B return for the month of Aug, 2024 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B | 22.09.2024      |
| <b>Group A States:</b> Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep                                   |  |                 |
| <b>c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding</b>  |  |                 |
| <b>Tax period</b>  | <b>Particulars</b>   | <b>Due Date</b> |
| Aug., 2024   | Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing   | 24.09.2024      |
| <b>Group B States:</b> Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi |  |                 |
| <b><u>B. Filing Form GSTR-1:</u></b>   |  |                 |
| <b>Tax period</b>  | <b>Remarks</b>   | <b>Due Date</b> |
| Monthly return (Aug..., 2024)  | 1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.  | 11.09.2024      |
|  | 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.   |                 |
| <b><u>C. Non Resident Tax Payers, ISD, TDS &amp; TCS Taxpayers</u></b>   |  |                 |
| <b>Form No.</b>  | <b>Compliance Particulars</b>  | <b>Due Date</b> |
| GSTR-5 & 5A  | Non-resident ODIAR services provider file Monthly GST Return   | 20.09.2024      |
| GSTR -6  | Every Input Service Distributor (ISD)  | 13.09.2024      |
| GSTR -7  | Return for Tax Deducted at source to be filed by Tax Deductor  | 10.09.2024      |
| GSTR -8  | E-Commerce operator registered under GST liable to TCS   | 10.09.2024      |
| <b><u>D. GSTR – 1 QRMP monthly / Quarterly return</u></b>  |  |                 |
| <b>Form No.</b>  | <b>Compliance Particulars</b>  | <b>Due Date</b> |
| Details of outward supply-IFF & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.   | a) GST QRMP monthly return due date for the month of July, 2024 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.   | 13.09.2024      |
|  | b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.  |                 |

| <b><u>E. GST Refund:</u></b>  |                                      |  |
|---|--------------------------------------|--|
| <b>Form No.</b>   | <b>Compliance Particulars</b>        | <b>Due Date</b>  |
| RFD -10   | Refund of Tax to Certain Persons     | 18 Months after the end of quarter for which refund is to be claimed |
| <b><u>F. Monthly Payment of GST – PMT-06:</u></b>   |                                      |  |
| <b><u>Compliance Particular</u></b>   |                                      | <b><u>Due Date</u></b>   |
| Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.  |                                      | <b>25.09.2024</b>  |
| <b><u>G. GSTR 11: Statement of inward supply of goods or services or both received by UIN holders – due date 28.09.2024</u></b>   |                                      |  |
| GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies.  |                                      |  |
| <b><u>Due date:</u></b> Must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.   |                                      |  |
| <b><u>H. Labour laws</u></b>  |                                      |  |
| 1   | Provident Fund Payment for August 24 | <b>15.09.2024</b>  |
| 2   | ESI Payment for August 24            | <b>15.09.2024</b>  |
| <p><b>Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.</b></p> |                                      |  |

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