



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, 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. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for December 2024. This calendar provides GST due dates and income tax return due dates for December 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.

STATUORY TAX COMPLIANCE CALENDER FOR DECEMBER 2024

Compliance Requirement Under Income Tax Act, 1961

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of NOVEMBER, 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	07.12.2024
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of OCTOBER, 2024	15.12.2024
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of OCTOBER, 2024	15.12.2024
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of OCTOBER, 2024	15.12.2024
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of OCTOBER, 2024 Note: Applicable in case of specified person as mentioned under section 194S	15.12.2024
6	Third instalment of advance tax for the assessment year 2025-26	15.12.2024
7	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of NOVEMBER, 2024 has been paid without the production of a challan	15.12.2024
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 NOVEMBER, 2024	15.12.2024
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of NOVEMBER, 2024	30.12.2024
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of NOVEMBER, 2024	30.12.2024

11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of NOVEMBER, 2024	30.12.2024
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of NOVEMBER, 2024 Note: Applicable in case of specified person as mentioned under section 194S	30.12.2024
13	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2023 to December 31, 2023) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	30.12.2024
14	Filing of belated/revised return of income for the assessment year 2024-25 for all assessee (provided assessment has not been completed before December 31, 2024)	31.12.2024
<u>Compliance Requirement Under GST 2017</u>		
<u>A. Filing of GSTR –3B / GSTR 3B QRMP</u>		
a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY		
<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
NOVEMBER, 2024	Due Date for filling GSTR – 3B return for the month of NOVEMBER, 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20.12.2024
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
NOVEMBER, 2024	Due Date for filling GSTR – 3B return for the month of NOVEMBER 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filling of GSTR-3B	22.12.2024
Group A States: 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		
c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)		
NOVEMBER, 2024	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24.12.2024
Group B States: 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		
<u>B. Filing Form GSTR-1:</u>		
Monthly return GSTR 1 (NOVEMBER, 2024)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.	11.12.2024

Monthly GSTR 1A (NOVEMBER, 2024)	Monthly Regular taxpayers November 2024	Upto the filing of GSTR-3B of November 24
<u>C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers</u>		
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.12.2024
GSTR -6	Every Input Service Distributor (ISD)	13.12.2024
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.12.2024
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.12.2024
<u>D. GSTR – 1 QRMP monthly / Quarterly return</u>		
Details of outward supply-IFF	GSTR – 1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST	13.12.2024
Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.12.2024
<u>E. GST Refund:</u>		
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
<u>F. Monthly Payment of GST – PMT-06:</u>		
Due Date	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.	25.12.2024
<u>G. GSTR 11: Statement of inward supply of goods or services or both received by UIN holders</u>		
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. Due date: Must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.		
<u>H. Filing Form GSTR-9:</u>		
GSTR 9	ANNUAL RETURN for FY 2023-24 applicable for turnover of more than 2 Crores	31.12.2024
<u>Labour laws</u>		

1	Provident Fund Payment for NOVEMBER	15.12.2024
2	ESI Payment for NOVEMBER	15.12.2024
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.		

Compiled by:
ALOK KUMAR GUPTA
CONVENOR: Taxation & Legal Matters Committee of FCBM