



# 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 January 2025. This calendar provides GST due dates and income tax return due dates for January 2025, 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 JANUARY 2025**

### **Compliance Requirement Under Income Tax Act, 1961**

<b>S No.</b>	<b>Compliance Particulars</b>	<b>Due Dates</b>
1	Due date for deposit of Tax deducted/collected( except under section 194-1A, 194-1B, 194M & 194S) for the month of December, 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	07.01.2025
2	Due date for deposit of TDS for the period October 2024 to December 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H	07.01.2025
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2024	14.01.2025
4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2024	14.01.2025
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2024	14.01.2025
6	Due date for issue of TDS Certificate for tax deducted under section 194S (by specific person) in the month of November, 2024	14.01.2025
7	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2024 has been paid without the production of a challan	15.01.2025
8	Quarterly statement of TCS for the quarter ending December 31, 2024	15.01.2025

9	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2024	15.01.2025
10	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2024	15.01.2025
11	Furnishing of statement in Form No. 49BA under Rule 114AAB (by specified fund) for the quarter ending December 31, 2024	15.01.2025
12	last date for furnishing Belated/ Revised return of income for AY 2024-25 in the case of Resident Individuals, extended from 31st December, 2024 to 15th January, 2025 vide circular no. 21/2024 dt. 31.12.2024	15.01.2025
13	Quarterly TCS certificate in respect of quarter ending December 31, 2024	30.01.2025
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-1B, 194-M & 194S in the month of December, 2024	30.01.2025
15	CBDT extends due date for determining amount payable as per column (3) of Table specified in section 90 of Direct Tax Vivad Se Vishwas Scheme, 2024 from 31st December, 2024 to 31st January, 2025. vide Circular No. 20/2024 dated 30.12.2024 issued	31.01.2025
16	Quarterly statement of TDS for the quarter ending December 31, 2024	31.01.2025
17	Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2024	31.01.2025
18	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2024	31.01.2025
19	Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident	31.01.2025

**Compliance Requirement Under GST**

<b>Form No.</b>	<b>Compliance Particulars</b>	<b>Due Dates</b>
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws.	10.01.2025
	GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	
GSTR 1 (Monthly)	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme	11.01.2025
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing ( with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Oct-Dec 2024 & Details of ITC received and distributed by an Input Service Distributors.	13.01.2025
CMP 08	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy. Period: Oct-Dec, 2024	18.01.2025
GSTR-5 (Monthly) GSTR-5A (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	20.01.2025

GSTR-3B (Monthly)	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Oct-Dec 2024.	20.01.2025
GSTR-3B (Monthly)	Applicable on Group A States, below 5 Crore: 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	22.01.2025
GSTR-3B (Monthly)	Applicable on Group B States, below 5 Crore: 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	24.01.2025
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.01.2025
RFD-10	Refund of Tax to Certain Persons: Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	2 years from the last day of the quarter in which supply
GSTR 11	Statement of inward supply of goods or services or both received by UIN holders	28.01.2025
<b>Labour laws</b>		
1	Provident Fund Payment for December	15.01.2025
2	ESI Payment for December	15.01.2025
<p><b>Disclaimer:</b> 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.</p>		

Compiled by:

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