

TAX CALENDER FOR FY 2024-25

Month	Form	Filing Frequency	Department	Due date	Applicable to	Description	Consequences on Non-Filing/Late Filing
A P R I L	GSTR 7	Monthly	GST	10-04-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-04-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-04-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	GSTR 1	Quarterly	GST	13-04-2024	Opted for QRMP Scheme	Summary of Outward Supplies	-
	GSTR 5	Monthly	GST	13-04-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-04-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	PF Payment	Monthly	EPFO	15-04-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-04-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	CMP 08	Quarterly	GST	18-04-2024	Composition taxpayers	Challan cum Statement for the Quarter	-
	GSTR 3B	Monthly	GST	20-04-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	GSTR 3B	Quarterly	GST	22-04-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	ITC 04	Half Yearly	GST	25-04-2024	Manufacturer who has sent goods to or received from Job Worker whose TO is > Rs. 5Cr	Summary of Goods sent to received from Job Worker	General penalty of up to Rs. 25,000
	ITC 04	Annually	GST	25-04-2024	Manufacturer who has sent goods to or received from Job Worker whose TO is <= Rs. 5Cr	Summary of Goods sent to received from Job Worker	General penalty of up to Rs. 25,000
	TDS /TCS Payment	Monthly	ITD	30-04-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	Form III B	Monthly	PT	30-04-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
	MSME 1	Half Yearly	MCA	30-04-2024	All Companies	Summary of Outstanding Payments to MSME	Penalty of Rs. 20,000
	GSTR 4	Annually	GST	30-04-2024	Composition taxpayers	Annual Return	Rs. 50 per day OR Rs. 2000 (Rs. 500 for NIL Return) w.e. is lower

M A Y	TDS /TCS Payment	Monthly	ITD	07-05-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-05-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-05-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-05-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-05-2024	Opted for QRMP Schme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-05-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-05-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	Form 27EQ	Quarterly	ITD	15-05-2024	Person liable to collect TCS	TCS Return for last Quarter of Previous FY	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
	PF Payment	Monthly	EPFO	15-05-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-05-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-05-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	Form 11	Annually	MCA	30-05-2024	All LLPs registered under Limited Liability Act, 2008	LLP Annual Return	Small/Other LLPs <15 Days - 1 time of Normal fees 15 - 30 Days - 2/4 times of Normal Fees 30 - 60 Days - 4/8 times of Normal Fees 60 - 90 Days - 6/12 Times of Normal Fees 90 - 180 Days - 10/20 times of Normal Fees 180 - 360 Days - 15/30 times of Normal Fees > 360 Days - 25/50 times of Normal Fees
	PAS 6	Half Yearly	MCA	30-05-2024	Unlisted Public Company	Reconciliation of Share Capital Audit Report	A one-time penalty of Rs. 10,000
	Form 26Q/27Q/24Q	Quarterly	ITD	31-05-2024	Person liable to pay TDS	TDS Return for last Quarter of Previous FY	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
Form 61A/SFT Filing	Annually	ITD	31-05-2024	Specified Categories *	Statement of Financial Transactions	Possible Penalty upto ₹1000 for each day of default	
Form III B	Monthly	PT	31-05-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000	

J U N E	TDS /TCS Payment	Monthly	ITD	07-06-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-06-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-06-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-06-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-06-2024	Opted for QRMP Scheme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-06-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-06-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	Advance Tax	Quarterly	ITD	15-06-2024	Person liable to pay Income Tax > Rs. 10000	Quarterly Payment of Advance Tax for the Current FY (15% of Tax)	1% Interest for the month or part thereof
	PF Payment	Monthly	EPFO	15-06-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-06-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-06-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	Form III B	Monthly	PT	30-05-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
	DPT3	Annually	MCA	30-06-2024	Every Company	Return of Deposits	

J U L Y	TDS /TCS Payment	Monthly	ITD	07-07-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-07-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-07-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-07-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	GSTR 1	Quarterly	GST	13-07-2024	Opted for QRMP Scheme	Summary of Outward Supplies	-
	GSTR 5	Monthly	GST	13-07-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-07-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	FLA	Annually	RBI	15-07-2024	Entities who have received FDI and/ or made overseas investment in any of the previous year(s), including the current year.	An annual submission by Indian organizations that have either received foreign direct investment (FDI) or have undertaken FDI overseas	Sum is not quantifiable - Rs. 2,00,000 + Rs.5000 per day if contravention continues
	27EQ	Quarterly	ITD	15-07-2024	Person liable to collect TCS	TCS Return for Q1	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
	PF Payment	Monthly	EPFO	15-07-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-07-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	CMP 08	Quarterly	GST	18-07-2024	Composition taxpayers	Challan cum Statement for the Quarter	-
	GSTR 3B	Monthly	GST	20-07-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	GSTR 3B	Quarterly	GST	22-07-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	Form III B	Monthly	PT	31-07-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
Form 26Q/27Q/24Q	Quarterly	ITD	31-07-2024	Person liable to pay TDS	TDS Return for Q1	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower	
ITR	Annually	ITD	31-07-2024	Person not liable to Audit under Income Tax Act, 1961	Income Tax Return	If ITR is filed before December TTI > Rs. 500000 - Rs.5000 TTI < Rs.500000 - Rs. 1000 TTI below Exemption Limit - NIL AND Interest @ 1% per month or part thereof	

AUGUST	TDS /TCS Payment	Monthly	ITD	07-08-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-08-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-08-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-08-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-08-2024	Opted for QRMP Schme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-08-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-08-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	PF Payment	Monthly	EPFO	15-08-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-08-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-08-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
Form III B	Monthly	PT	31-08-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000	

S E P T E M B E R	TDS /TCS Payment	Monthly	ITD	07-09-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-09-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-09-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-09-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-09-2024	Opted for QRMP Scheme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-09-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-09-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	Advance Tax	Quarterly	ITD	15-09-2024	Person liable to pay Income Tax > Rs. 10000	Quarterly Payment of Advance Tax for the Current FY (45% of Tax)	1% Interest for the month or part thereof
	PF Payment	Monthly	EPFO	15-09-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-09-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-09-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	AOC 4 (OPC)	Annually	MCA	27-09-2024	One Person Company	Form for Filing Financial Statements	
	3CA-CD	Annually	ITD	30-09-2024	Person Liable to Audit under Income Tax Act, 1961	Audit Report under Income Tax Act, 1961	Rs.150000 or 0.5% of Turnover or Gross Receipts w.e. is lower
	DIR 03	Annually	MCA	30-09-2024	Every individual who holds a Director Identification Number as on 31st March of a Financial year	KYC Of Directors/partners	Rs. 5000
	Form III B	Monthly	PT	30-09-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000

O C T O B E R	TDS /TCS Payment	Monthly	ITD	07-10-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-10-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-10-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-10-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	GSTR 1	Quarterly	GST	13-10-2024	Opted for QRMP Schme	Summary of Outward Supplies	-
	GSTR 5	Monthly	GST	13-10-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-10-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	27EQ	Quarterly	ITD	15-10-2024	Person liable to collect TCS	TCS Return for Q2	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
	PF Payment	Monthly	EPFO	15-10-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-10-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	CMP 08	Quarterly	GST	18-10-2024	Composition taxpayers	Challan cum Statement for the Quarter	-
	GSTR 3B	Monthly	GST	20-10-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	GSTR 3B	Quarterly	GST	22-10-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	AOC4 CFS	Annually	MCA	29-10-2024	Companies required to prepare consolidated financial statements	Form for Filing Financial Statements (within 30 Days of AGM)	Rs. 100 per day
	AOC4 XBRL	Annually	MCA	29-10-2024	Listed Companies & Their Subsidiaries Companies with PUC > Rs. 5Cr Companies with Turnover >= Rs. 100 Cr Companies to whom IndAS is applicable	Form for Filing Financial Statements (within 30 Days of AGM)	Rs. 100 per day
	AOC4	Annually	MCA	29-10-2024	All Other companies	Form for Filing Financial Statements (within 30 Days of AGM)	Rs. 100 per day
	Form 8	Annually	MCA	30-10-2024	All LLPs	Statement of Account and Solvency of LLP	Small/Other LLPs <15 Days - 1 time of Normal fees 15 - 30 Days - 2/4 times of Normal Fees 30 - 60 Days - 4/8 times of Normal Fees 60 - 90 Days - 6/12 Times of Normal Fees 90 - 180 Days - 10/20 times of Normal Fees 180 - 360 Days - 15/30 times of Normal Fees > 360 Days - 15/30 times of Normal Fees + Rs. 100 per day after 360 days
	MSME 1	Half Yearly	MCA	31-10-2024	All Companies	Summary of Outstanding Payments to MSME	Penalty of Rs. 20,000
	ITR	Annually	ITD	31-10-2024	Person Liable to Audit under Income Tax Act, 1961	Income Tax Return under Income Tax Act, 1961	If ITR is filed before December TTI > Rs. 500000 - Rs.5000 TTI < Rs.500000 - Rs. 1000 TTI below Exemption Limit - NIL AND Interest @ 1% per month or part thereof
	3CA-CD	Annually	ITD	31-10-2024	Person Liable to Transfer Pricing Audit under Income Tax Act, 1961	Audit Report under Income Tax Act, 1961	Rs.150000 or 0.5% of Turnover or Gross Receipts w.e. is lower
ITR	Annually	ITD	31-10-2024	Person liable to Audit under Income Tax Act, 1961	Income Tax Return	If ITR is filed before December TTI > Rs. 500000 - Rs.5000 TTI < Rs.500000 - Rs. 1000 TTI below Exemption Limit - NIL AND Interest @ 1% per month or part thereof	
Form 26Q/27Q/24Q	Quarterly	ITD	31-10-2024	Person liable to pay TDS	TDS Return for Q2	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower	
Form III B	Monthly	PT	31-10-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000	

N O V E M B E R	TDS /TCS Payment	Monthly	ITD	07-11-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-11-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-11-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-11-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-11-2024	Opted for QRMP Scheme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-11-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-11-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	PF Payment	Monthly	EPFO	15-11-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-11-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-11-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	MGT 7A	Annually	MCA	28-11-2024	Small Companies & OPC	Annual Return	Rs. 100 per day
	MGT 7	Annually	MCA	29-11-2024	All Other Companies	Annual Return	Rs. 100 per day
	PAS 6	Half Yearly	MCA	30-11-2024	Unlisted Public Company	Reconciliation of Share Capital Audit Report	A one-time penalty of Rs. 10,000
	Form III B	Monthly	PT	30-11-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
ITR	Annually	ITD	30-11-2024	Person Liable to Transfer Pricing Audit under Income Tax Act, 1961	Income Tax Return under Income Tax Act, 1961	If ITR is filed before December TTI > Rs. 500000 - Rs.5000 TTI < Rs.500000 - Rs. 1000 TTI below Exemption Limit - NIL AND Interest @ 1% per month or part thereof	

D E C E M B E R	TDS /TCS Payment	Monthly	ITD	07-12-2024	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-12-2024	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-12-2024	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-12-2024	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-12-2024	Opted for QRMP Schme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-12-2024	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-12-2024	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	Advance Tax	Quarterly	ITD	15-12-2024	Person liable to pay Income Tax > Rs. 10000	Quarterly Payment of Advance Tax for the Current FY (75% of Tax)	1% Interest for the month or part thereof
	PF Payment	Monthly	EPFO	15-12-2024	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-12-2024	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-12-2024	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	Form III B	Monthly	PT	31-12-2024	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
	GSTR 9	Annually	GST	31-12-2024	Registered Persons with Aggregate Turnover more than Rs. 2 Cr	Annual Return	TO < Rs. 5 Cr - Rs. 50 per day upto 0.04% of State TO TO from Rs. 5 Cr to 20 Cr - Rs. 100 per day upto 0.04% of State TO TO > Rs. 20 Cr - Rs. 200 per day upto 0.04% of State TO
	GSTR 9C	Annually	GST	31-12-2024	Registered Persons with Aggregate Turnover more than Rs. 5 Cr	Reconciliation Statement	-
Belated ITR	Annually	ITD	31-12-2024	All Persons who have not filed ITR on Due Date	Belated Income Tax Return under Income Tax Act, 1961	Interest @ 18% per month Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)	

J A N U A R Y	TDS /TCS Payment	Monthly	ITD	07-01-2025	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-01-2025	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-01-2025	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-01-2025	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-01-2025	Opted for QRMP Schme	Summary of Outward B2B Supplies	-
	GSTR 1	Quarterly	GST	13-01-2025	Opted for QRMP Schme	Summary of Outward Supplies	-
	GSTR 5	Monthly	GST	13-01-2025	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-01-2025	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	27EQ	Quarterly	ITD	15-01-2025	Person liable to collect TCS	TCS Return for Q3	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
	PF Payment	Monthly	EPFO	15-01-2025	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-01-2025	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	CMP 08	Quarterly	GST	18-01-2025	Composition taxpayers	Challan cum Statement for the Quarter	-
	GSTR 3B	Monthly	GST	20-01-2025	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	Form 26Q/27Q/24Q	Quarterly	ITD	31-01-2025	Person liable to pay TDS	TDS Return for Q3	Rs. 200 per day or the amount of Tax paid in the Return w.e. is lower
Form III B	Monthly	PT	31-01-2025	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000	

F E B R U A R Y	TDS /TCS Payment	Monthly	ITD	07-02-2025	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-02-2025	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-02-2025	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-02-2025	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-02-2025	Opted for QRMP Schme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-02-2025	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-02-2025	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	PF Payment	Monthly	EPFO	15-02-2025	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-02-2025	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-02-2025	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
Form III B	Monthly	PT	28-02-2025	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000	

M A R C H	TDS /TCS Payment	Monthly	ITD	07-03-2025	Persons liable to deduct tax at source	Deposit of TDS/TCS for the Previous Month with Government	Interest @ 1.5% per month or part thereof
	GSTR 7	Monthly	GST	10-03-2025	Persons liable to deduct tax at source	Summary of Tax Deducted at Source	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 8	Monthly	GST	10-03-2025	Every e-commerce operator required to collect TCS under GST	Details of supplies effected through e-commerce platform and amount of TCS collected	Interest @ 18% per month AND Late fees - Rs. 200 per day upto Rs.5000
	GSTR 1	Monthly	GST	11-03-2025	Regular Tax Payers under GST	Summary of Outward Supplies	-
	IFF	Monthly (Optional)	GST	13-03-2025	Opted for QRMP Scheme	Summary of Outward B2B Supplies	-
	GSTR 5	Monthly	GST	13-03-2025	Non-resident taxable person	All the business details for non-residents (NR) including the details of sales & purchases.	Rs. 50 per day (Rs. 20 for NIL Return) OR Rs. 5000 w.e. is lower
	GSTR 6	Monthly	GST	13-03-2025	Input Service Distributors (ISD)	Details of ITC received by an ISD and distribution of ITC	Rs. 50 per day
	Advance Tax	Quarterly	ITD	15-03-2025	Person liable to pay Income Tax > Rs. 10000	Quarterly Payment of Advance Tax for the Current FY (90% of Tax)	1% Interest for the month or part thereof
	PF Payment	Monthly	EPFO	15-03-2025	Employers registered with EPFO	Deposit of PF Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a. (Subject to 100%)
	ESI Payment	Monthly	ESIC	15-03-2025	Employers registered with ESIC	Deposit of amount of ESI Collected from employees with Government	Interest 0-2 Months - 5% p.a. 2-4 Months - 10% p.a. 4-6 Months - 15% p.a. >6 Months - 25% p.a.
	GSTR 3B	Monthly	GST	20-03-2025	Regular Tax Payers under GST	Summary of Outward & Inward Supplies and Payment of Tax	Interest @ 18% per month AND Late fees - Rs. 20 per day (NIL Return) Rs. 100 per day (Others)
	CMP 02	Annually	GST	31-03-2025	Person opting under Composition Scheme	Form to Opt in under Composition Scheme	-
	RFD 11 (LUT)	Annually	GST	31-03-2025	Exporters making exports without Payment of Tax	Letter of Undertaking for exporting goods/ services without payment of Tax	-
	Form III B	Annually	PT	31-03-2025	Whose Liability is < Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000
	Form III B	Monthly	PT	31-03-2025	Whose Liability is > Rs. 50000	PTRC Return	< 30 Days - Rs. 200 > 30 days - Rs. 1000