

Compliance Calendar for **Income Tax**

Yearly

Half-Yearly

Quarterly

Monthly

Event-based

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Practice

Introduction

Various compliances are required to be done under various provisions of the Income-tax Act, 1961. These compliances can be:

- Yearly Compliances
- Half-yearly Compliances
- Quarterly Compliances
- Monthly Compliances
- Event-based Compliances

A list of such compliances required to be done in the financial year 2024-25 has been covered in this article.



1. Yearly Compliances

The list of yearly compliances has been enumerated in the table below:

Due Dates	Pertaining to	Obligation	Form Number
May 30, 2024	Liaison Office	Electronic submission of a statement by a non-resident (under Section 285) having a liaison office in India for the Financial Year 2023-24	Form 49C
May 30, 2024	Section 285B	Furnishing of statement required under Section 285B for the previous year 2023-24	Form 52A
May 31, 2024	TDS	Statement of tax deducted from the contributions paid by the trustees of an approved superannuation fund in respect of Financial Year 2023-24. The statement shall contain the particulars as mentioned in Rule 33	-
May 31, 2024	SFT	Statement of financial transaction to be furnished electronically in respect of Financial Year 2023-24	Form 61A
May 31, 2024	SFT	Electronic submission of annual statement of reportable account required to be furnished under section 285BA(1) (k) by reporting financial institution pertaining to the calendar year 2023	Form 61B
May 31, 2024	Charitable Trust	Furnishing of statement to accumulate/ set apart income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2024) ¹	Form 10
May 31, 2024	Charitable Trust	Exercising the option available under Explanations 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 or before July 31, 2024) ²	Form 9A
May 31, 2024	Charitable Institution or Research Association	Statement of donation required to be furnished by reporting person under section 80G(5)(viii) or section 35(1A)(i) in respect of the financial year 2023-24	Form 10BD
May 31, 2024	Charitable Institution or Research Association	Reporting person is required to furnish the certificate of donation as referred to in section 80G(5)(ix) or section 35(1A)(ii) to the donor specifying the amount of donation received during the financial year 2023-24	Form 10BE

1 The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the trust can accumulate the income even if Form 10 is furnished on or before the due date of furnishing the return under section 139(1).

2 The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the benefit of deemed application of income shall not be denied to a trust if Form 9A is furnished on or before the due date of furnishing the return under section 139(1).

Due Dates	Pertaining to	Obligation	Form Number
May 31, 2024	Zero-Coupon Bond	Furnishing of the certificate from a Chartered Accountant specifying the amount invested in each year by the company or fund-making application under section 2(48) for notification of zero-coupon bond	Form 5BA
June 15, 2024	TDS	Furnishing of TDS certificate to employees in respect of salary paid and tax deducted during the previous year 2023-24	Form 16
June 15, 2024	AIF	Annual statement of income distributed during the Financial Year 2023-24 by investment fund	Form 64D
June 29, 2024	Indirect transfer of asset	Electronically submission of information pertaining to any transfer of the share of, or interest in, a foreign company/entity as referred to in <i>Explanation 5</i> to section 9(1) (i), which takes place during the Financial Year 2023-24	Form 49D
June 29, 2024	Section 9A	Statement under Section 9A(5) pertaining to an eligible investment fund for the Financial Year 2023-24	Form 3CEK
June 30, 2024	STT	Return in respect of securities transaction tax for the Financial Year 2023-24	Form 1 (for stock exchange), Form 2 (for mutual fund), and Form 2A (for an insurance company)
June 30, 2024	PGBP	Report by an approved institution/public sector company under Section 35AC(4)/(5) for the year ending March 31, 2024	Form 58C or Form 58D
June 30, 2024	AIF	Annual statement of income distributed by a business trust to unit-holders pertaining to the Financial Year 2023-24	Form 64B
June 30, 2024	AIF	Annual statement of income distributed by investment fund to unit-holders pertaining to the Financial Year 2023-24	Form 64C
June 30, 2024	Equalisation Levy	Electronically submission of annual return of equalisation levy pertaining to the Financial Year 2023-24	Form 1
June 30, 2024	Securitisation Trust	Annual statement pertaining to income distributed during year 2023-24 by a securitisation trust	Form 64F
June 30, 2024	Section 35D	Furnishing of statement containing the particulars of expenditures specified under Section 35D(2)(a) (if the assessee is required to submit return of income by July 31, 2024)	Form 3AF
June 30, 2024	Deductions	Section 80LA(3)	Form 10CCF

Due Dates	Pertaining to	Obligation	Form Number
July 31, 2024	Section 115BBF	Furnishing of statement for exercising the option to pay tax at a concessional rate under section 115BBF for income in the nature of royalty arising from patent developed and registered in India (if the assessee is required to submit return of income by July 31, 2024)	Form 3CFA
July 31, 2024	Section 80GG	Furnishing of declaration by a taxpayer claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit return of income by July 31, 2024)	Form 10BA
July 31, 2024	Section 10(23FE)	Reporting of details of funds received from eligible persons (either directly or through Alternative Investment Fund) in the previous year 2023-24 (if the assessee is required to submit return of income by July 31, 2024)	Form 10BBD
July 31, 2024	Deductions	Furnishing of certificate by a resident individual being an author (including a joint author) claiming deduction under Section 80QQB in respect of royalty income (if the assessee is required to submit return of income by July 31, 2024)	Form 10CCD
July 31, 2024	Deductions	Furnishing of certificate by a resident individual being a patentee claiming deduction under Section 80RRB in respect of royalty income on patents (if the assessee is required to submit return of income by July 31, 2024)	Form 10CCE
July 31, 2024	Section 89	Furnishing of particulars for claiming relief under Section 89 (if the assessee is required to submit return of income by July 31, 2024)	Form 10E
July 31, 2024	Section 89A	Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if the assessee is required to submit return of income by July 31, 2024)	Form 10-EE
July 31, 2024	Alternative tax regime under section 115BAC	Exercising the option to opt-out from the new tax regime under Section 115BAC (if assessee is required to submit return of income by July 31, 2024)	Form 10-IEA
July 31, 2024	Alternative tax regime under section 115BAD	Exercising the option to opt for alternative tax regime under Section 115BAD by co-operative society (if assessee is required to submit return of income by July 31, 2024)	Form 10-IF
July 31, 2024	Alternative tax regime under section 115BAE	Exercising the option to opt for alternative tax regime under Section 115BAE by co-operative society (if assessee is required to submit return of income by July 31, 2024)	Form 10-IFA

Due Dates	Pertaining to	Obligation	Form Number
July 31, 2024	ITR	Return of income for the assessment year 2024-25 for all assessee other than: (a) corporate-assessee; (b) non-corporate assessee (whose books of account are required to be audited); (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of Section 5A apply; or (d) an assessee who is required to furnish a report under Section 92E.	ITR 1 to ITR 5
July 31, 2024	Capital Gain	Furnishing of details of attribution of capital gain taxable under section 45(4) to the capital asset remaining with the firm, AOP, or BOI after reconstitution (if the firm, AOP, or BOI is required to furnish return of income by July 31, 2024)	Form 5C
July 31, 2024	Business Income	Statement to be filed by scientific research association, university, college or other association or Indian scientific research company as required by Rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2024)	—
July 31, 2024	Section 9A	Submission of a report from a Chartered Accountant for the previous year 2023-24 relating to arm's length price of the remuneration paid by an eligible investment fund to the fund manager (if the assessee is required to submit return of income by July 31, 2024)	Form 3CEJ
Furnishing of a report/audit report/certificate obtained from a Chartered Accountant (if original due date of submission of return is October 31, 2024) for claiming exemptions or deductions under the following provisions:			
August 31, 2024	Charitable Trust	Exercising the option available under <i>Explanation</i> 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 by October 31, 2024) ³	Form 9A
August 31, 2024	Charitable Trust	Furnishing of statement to accumulate/set apart income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on October 31, 2024) ⁴	Form 10
September 30, 2024	Charitable Trust	Furnishing of the audit report by a trust or institution registered under Section 12AB or approved under Section 10(23C)(iv)/(v)/(vi)/(via) (Revised due date is October 7, 2024)	Form 10B or Form 10BB

³ The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the benefit of deemed application of income shall not be denied to a trust if Form 9A is furnished on or before the due date of furnishing the return under section 139(1).

⁴ The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the trust can accumulate the income even if Form 10 is furnished on or before the due date of furnishing the return under section 139(1).

Due Dates	Pertaining to	Obligation	Form Number
September 30, 2024	Business Income	Section 33AB (Revised due date is October 7, 2024)	Form 3AC
September 30, 2024	Business Income	Section 33ABA (Revised due date is October 7, 2024)	Form 3AD
September 30, 2024	Business Income	Section 35D(4) (Revised due date is October 7, 2024)	Form 3AE
September 30, 2024	Business Income	Section 35E(6) (Revised due date is October 7, 2024)	Form 3AE
September 30, 2024	Section 35D	Furnishing of statement containing the particulars of expenditures specified under Section 35D(2)(a) (if the assessee is required to submit return of income by October 31, 2024)	Form 3AF
September 30, 2024	Business Income	Section 44DA (Revised due date is October 7, 2024)	Form 3CE
September 30, 2024	Capital Gains	Section 50B(3) (Revised due date is October 7, 2024)	Form 3CEA
September 30, 2024	Deductions	Section 80-IA(7), Section 80-IAB(3), Section 80-IAC(4), Section 80-IB(13), Section 80-IC and Section 80-IE (Revised due date is October 7, 2024)	Form 10CCB and Form 10CCBA
September 30, 2024	Deductions	Section 80-IA(6)	Form 10CCC
September 30, 2024	Deductions	Section 80LA(3) (Revised due date is October 7, 2024)	Form 10CCF
September 30, 2024	Deductions	Section 80JJAA(2) (Revised due date is October 7, 2024)	Form 10DA
September 30, 2024	MAT	Section 115JB(4) (Revised due date is October 7, 2024)	Form 29B
September 30, 2024	AMT	Section 115JC(3) (Revised due date is October 7, 2024)	Form 29C
September 30, 2024	Tonnage Tax Scheme	Section 115VW(ii) (Revised due date is October 7, 2024)	Form 66
September 30, 2024	Business Income	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 (other than those covered under Section 92E) (Revised due date is October 7, 2024 ⁵)	Form 3CA or Form 3CB and Form 3CD

5 The due date has been extended vide [Circular No. 10/2024](#), dated 29-09-2024.

Due Dates	Pertaining to	Obligation	Form Number
September 30, 2024	Specified fund, being the investment division of an offshore banking unit	Furnishing of audit report by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (if assessee is required to submit return of income by October 31, 2024) (Revised due date is October 7, 2024)	Form 10-IL
September 30, 2024	Specified fund, being category-III AIF	Furnishing of certificate issued by Chartered Accountant certifying annual statement of exempt income of specified fund, being a category-III AIF, under section 10(23FF) (Revised due date is October 7, 2024)	Form 10-IJ
September 30, 2024	Charitable Trust	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) ⁶	Form 9A
September 30, 2024	Charitable Trust	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) ⁷ .	Form 10
October 7, 2024	Charitable Trust	Furnishing of the audit report by a trust or institution registered under Section 12AB or approved under Section 10(23C)(iv)/(v)/(vi)/(via) (Original due date was September 30, 2024)	Form 10B or Form 10BB
October 7, 2024	Business Income	Section 33AB (Original due date was September 30, 2024)	Form 3AC
October 7, 2024	Business Income	Section 33ABA (Original due date was September 30, 2024)	Form 3AD
October 7, 2024	Business Income	Section 35D(4) (Original due date was September 30, 2024)	Form 3AE
October 7, 2024	Business Income	Section 35E(6) (Original due date was September 30, 2024)	Form 3AE
October 7, 2024	Business Income	Section 44DA (Original due date was September 30, 2024)	Form 3CE

6 The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the benefit of deemed application of income shall not be denied to a trust if Form 9A is furnished on or before the due date of furnishing the return under section 139(1).

7 The CBDT vide [Circular No. 6/2023, dated 24-5-2023](#) has provided that the trust can accumulate the income even if Form 10 is furnished on or before the due date of furnishing the return under section 139(1).

Due Dates	Pertaining to	Obligation	Form Number
October 7, 2024	Capital Gains	Section 50B(3) (Original due date was September 30, 2024)	Form 3CEA
October 7, 2024	Deductions	Section 80-IA(7), Section 80-IAB(3), Section 80-IAC(4), Section 80-IB(13), Section 80-IC and Section 80-IE (Original due date was September 30, 2024)	Form 10CCB and Form 10CCBA
October 7, 2024	Deductions	Section 80LA(3) (Original due date was September 30, 2024)	Form 10CCF
October 7, 2024	Deductions	Section 80JJAA(2) (Original due date was September 30, 2024)	Form 10DA
October 7, 2024	MAT	Section 115JB(4) (Original due date was September 30, 2024)	Form 29B
October 7, 2024	AMT	Section 115JC(3) (Original due date was September 30, 2024)	Form 29C
October 7, 2024	Tonnage Tax Scheme	Section 115VW(ii) (Original due date was September 30, 2024)	Form 66
October 7, 2024	Business Income	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 (other than those covered under Section 92E) (Original due date was September 30, 2024)	Form 3CA or Form 3CB and Form 3CD
October 7, 2024	Specified fund, being the investment division of an offshore banking unit	Furnishing of audit report by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (if assessee is required to submit return of income by October 31, 2024) (Original due date was September 30, 2024)	Form 10-IL
October 7, 2024	Specified fund, being category-III AIF	Furnishing of certificate issued by Chartered Accountant certifying annual statement of exempt income of specified fund, being a category-III AIF, under section 10(23FF) (Original due date was September 30, 2024)	Form 10-IJ

Due Dates	Pertaining to	Obligation	Form Number
October 31, 2024	Section 115BBF	Furnishing of statement for exercising the option to pay tax at a concessional rate under section 115BBF for income in the nature of royalty arising from patent developed and registered in India (if the assessee is required to submit return of income by October 31, 2024)	Form 3CFA
October 31, 2024	Alternative tax regime under section 115BAC	Exercising the option to opt out from the new tax regime under Section 115BAC (if assessee is required to submit return of income by October 31, 2024)	Form 10-IEA
October 31, 2024	Alternative tax regime under section 115BAD	Exercising the option to opt for alternative tax regime under Section 115BAD by co-operative society (if assessee is required to submit return of income by October 31, 2024)	Form 10-IF
October 31, 2024	Alternative tax regime under section 115BAE	Exercising the option to opt for alternative tax regime under Section 115BAE by co-operative society (if assessee is required to submit return of income by October 31, 2024)	Form 10-IFA
October 31, 2024	ITR	Furnishing of return of income for the assessment year 2024-25 if the assessee (not having any international or specified domestic transaction) is: (a) corporate-assessee; (b) non-corporate assessee (whose books of account are required to be audited); or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of Section 5A apply; or (d) an assessee who is not required to furnish a report under Section 92E. (Revised due date is November 15, 2024 ⁸)	ITR 3 to ITR 7
October 31, 2024	Transfer Pricing	Furnishing of report from an accountant for the assessment year 2024-25 by an assessee entering in to international or specified domestic transactions under Section 92E	Form 3CEB and Form 3CA or 3CB and 3CD
October 31, 2024	Business Income	Statement to be filed by scientific research association, university, college or other association or Indian scientific research company as required by Rules 5D, 5E and 5F (if due date of submission of return of income is October 31, 2024)	—
October 31, 2024	Business Income	Furnishing of audited accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for deduction under Section 35(2AB) [if company does not have any international/specified domestic transaction]	Form 3CLA

8 The due date has been extended vide Circular No. 13, dated 26-10-2024

Due Dates	Pertaining to	Obligation	Form Number
October 31, 2024	Section 80GG	Furnishing of declaration by a taxpayer claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit return of income by October 31, 2024)	Form 10BA
October 31, 2024	Section 10(23FE)	Reporting of details of funds received from eligible persons (either directly or through Alternative Investment Fund) in the previous year 2023-24 (if the assessee is required to submit return of income by October 31, 2024)	Form 10BBD
October 31, 2024	Deductions	Furnishing of certificate by a resident individual being an author (including a joint author) claiming deduction under Section 80QQB in respect of royalty income (if the assessee is required to submit return of income by October 31, 2024)	Form 10CCD
October 31, 2024	Deductions	Furnishing of certificate by a resident individual being a patentee claiming deduction under Section 80RRB in respect of royalty income on patents (if the assessee is required to submit return of income by October 31, 2024)	Form 10CCE
October 31, 2024	Section 13B	Furnishing of audit report along with particulars forming part of its Annexure by electoral trust	Form 10BC
October 31, 2024	Section 89	Furnishing of particulars for claiming relief under Section 89 (if assessee is required to submit return of income by October 31, 2024)	Form 10E
October 31, 2024	Section 89A	Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if assessee is required to submit return of income by October 31, 2024)	Form 10-EE
October 31, 2024	Specified fund, being the Investment division of offshore banking unit	Furnishing of an annual statement of exempt income under section 10(4D) and income taxable under section 115AD (if assessee is required to submit return of income by October 31, 2024)	Form 10-IK
October 31, 2024	Specified fund, being Category-III AIF	Furnishing of an annual statement of income exempt under section 10(4D) (if assessee is required to submit return of income by October 31, 2024)	Form 10-IG

Due Dates	Pertaining to	Obligation	Form Number
October 31, 2024	Specified fund, being Category-III AIF	Furnishing of an annual statement of income taxable at concessional rate under section 115AD (if assessee is required to submit return of income by October 31, 2024)	Form 10-IH
October 31, 2024	Specified fund, being Category-III AIF	Furnishing of annual statement of exempt income under section 10(23FF) by specified fund, being a category-III AIF (if assessee is required to submit return of income by October 31, 2024)	Form 10-II
October 31, 2024	Section 9A	Submission of a report from a Chartered Accountant for the previous year 2023-24 relating to arm's length price of the remuneration paid by an eligible investment fund to the fund manager (if the assessee is required to submit return of income by October 31, 2024)	Form 3CEJ
October 31, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BA by a domestic company (if due date of submission of return of income is October 31, 2024)	Form 10-IB
October 31, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BAA by a domestic company (if due date of submission of return of income is October 31, 2024)	Form 10-IC
October 31, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BAB(1) by a domestic company (if due date of submission of first return of income is October 31, 2024)	Form 10-ID
October 31, 2024	Capital Gain	Furnishing of details of attribution of capital gain taxable under section 45(4) to the capital asset remaining with the firm, AOP or BOI after reconstitution (if the firm, AOP or BOI is required to furnish return of income by October 31, 2024)	Form 5C
Furnishing of a report/audit report/certificate obtained from a Chartered Accountant (if original due date of submission of return is November 30, 2024) for claiming exemptions or deductions under the following provisions:			
October 31, 2024	Charitable Trust	Furnishing of the audit report by a trust or institution registered under Section 12AB or approved under Section 10(23C)(iv)/(v)/(vi)/(via)	Form 10B or Form 10BB
October 31, 2024	Business Income	Section 33AB	Form 3AC
October 31, 2024	Business Income	Section 33ABA	Form 3AD

Due Dates	Pertaining to	Obligation	Form Number
October 31, 2024	Business Income	Section 35D(4)	Form 3AE
October 31, 2024	Business Income	Section 35E(6)	Form 3AE
October 31, 2024	Section 35D	Furnishing of statement containing the particulars of expenditures specified under Section 35D(2)(a) (if the assessee is required to submit return of income by November 30, 2024)	Form 3AF
October 31, 2024	Business Income	Section 44DA	Form 3CE
October 31, 2024	Capital Gains	Section 50B(3)	Form 3CEA
October 31, 2024	Section 92D	Intimation by a designated constituent entity, resident in India, of an international group for the accounting year 2023-24	Form 3CEAB
October 31, 2024	Section 9A	Submission of a report from a Chartered Accountant for the previous year 2023-24 relating to arm's length price of the remuneration paid by an eligible investment fund to the fund manager	Form 3CEJA
October 31, 2024	Deductions	Section 80-IA(7), Section 80-IAB(3), Section 80-IAC(4), Section 80-IB(13), Section 80-IC and Section 80-IE	Form 10CCB and Form 10CCBA
October 31, 2024	Deductions	Section 80-IA(6)	Form 10CCC
October 31, 2024	Deductions	Section 80LA(3)	Form 10CCF
October 31, 2024	Deductions	Section 80JJAA(2)	Form 10DA
October 31, 2024	MAT	Section 115JB(4)	Form 29B
October 31, 2024	AMT	Section 115JC(3)	Form 29C
October 31, 2024	Tonnage Tax Scheme	Section 115VW(ii)	Form 66
October 31, 2024	Business Income	Furnishing of audited accounts for each approved programmes under Section 35(2AA)	-

Due Dates	Pertaining to	Obligation	Form Number
October 31, 2024	Specified fund, being the investment division of an offshore banking unit	Furnishing of audit report by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (if assessee is required to submit return of income by November 30, 2024)	Form 10-IL
October 31, 2024	Specified fund, being category-III AIF	Furnishing of certificate issued by Chartered Accountant certifying annual statement of exempt income of specified fund, being a category-III AIF, under section 10(23FF) (if assessee is required to submit return of income by November 30, 2024)	Form 10-IJ
November 10, 2024 ⁹	Charitable Trust	Furnishing of the audit report by a trust or institution registered under Section 12AB or approved under Section 10(23C)(iv)/(v)/(vi)/(via) (Original due date was September 30, 2023/October 31, 2023)	Form 10B or Form 10BB
November 15, 2024	ITR	Furnishing of return of income for the assessment year 2024-25 if the assessee (not having any international or specified domestic transaction) is: (a) corporate-assessee; (b) non-corporate assessee (whose books of account are required to be audited); or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of Section 5A apply; or (d) an assessee who is not required to furnish a report under Section 92E. (Original due date is October 31, 2024)	ITR 3 to ITR 7
November 30, 2024	ITR	Furnishing of return of income for the assessment year 2024-25 by an assessee required to submit a report under Section 92E pertaining to the international or specified domestic transaction	ITR 1 to ITR 7
November 30, 2024	Section 115BBF	Furnishing of statement for exercising the option to pay tax at a concessional rate under section 115BBF for income in the nature of royalty arising from patent developed and registered in India (if the assessee is required to submit return of income by November 30, 2024)	Form 3CFA
November 30, 2024	Section 80GG	Furnishing of declaration by a taxpayer claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit return of income by November 30, 2024)	Form 10BA

9 Order F. No. 173/118/2024-ITA-I, dated 07-10-2024

Due Dates	Pertaining to	Obligation	Form Number
November 30, 2024	Section 10(23FE)	Reporting of details of funds received from eligible persons (either directly or through Alternative Investment Fund) in the previous year 2023-24 (if the assessee is required to submit return of income by November 30, 2024)	Form 10BBD
November 30, 2024	Deductions	Furnishing of certificate by a resident individual being an author (including a joint author) claiming deduction under Section 80QQB in respect of royalty income (if the assessee is required to submit return of income by November 30, 2024)	Form 10CCD
November 30, 2024	Deductions	Furnishing of certificate by a resident individual being a patentee claiming deduction under Section 80RRB in respect of royalty income on patents (if the assessee is required to submit return of income by November 30, 2024)	Form 10CCE
November 30, 2024	Section 89	Furnishing of particulars for claiming relief under section 89 (if assessee is required to submit return of income on November 30, 2024)	Form 10E
November 30, 2024	Section 89A	Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if assessee is required to submit return of income on November 30, 2024)	Form 10-EE
November 30, 2024	Specified fund, being the Investment division of offshore banking unit	Furnishing of an annual statement of exempt income under section 10(4D) and income taxable under section 115AD (if assessee is required to submit return of income on November 30, 2024)	Form 10-IK
November 30, 2024	Specified fund, being Category-III AIF	Furnishing of an annual statement of income exempt under section 10(4D) (if assessee is required to submit return of income by November 30, 2024)	Form 10-IG
November 30, 2024	Specified fund, being Category-III AIF	Furnishing of an annual statement of income taxable at concessional rate under section 115AD (if assessee is required to submit return of income by November 30, 2024)	Form 10-IH
November 30, 2024	Specified fund, being category-III AIF	Furnishing of annual statement of exempt income under section 10(23FF) by specified fund, being a category-III AIF (if assessee is required to submit return of income on November 30, 2024)	Form 10-II

Due Dates	Pertaining to	Obligation	Form Number
November 30, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BA by a domestic company (if due date of submission of return of income is November 30, 2024)	Form 10-IB
November 30, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BAA by a domestic company (if due date of submission of return of income is November 30, 2024)	Form 10-IC
November 30, 2024	Alternative tax regime	Exercising the option to opt for alternative tax regime under Section 115BAB(1) by a domestic company (if due date of submission of first return of income is November 2024)	Form 10-ID
November 30, 2024	Alternative tax regime under section 115BAC	Exercising the option to opt out from the new tax regime under Section 115BAC (if assessee is required to submit return of income by November 30, 2024)	Form 10-IEA
November 30, 2024	Alternative tax regime under section 115BAD	Exercising the option to opt for alternative tax regime under Section 115BAD by co-operative society (if assessee is required to submit return of income by November 30, 2024)	Form 10-IF
November 30, 2024	Alternative tax regime under section 115BAE	Exercising the option to opt for alternative tax regime under Section 115BAE by co-operative society (if assessee is required to submit return of income by November 30, 2024)	Form 10-IFA
November 30, 2024	Business Income	Submission of audited accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for deduction under Section 35(2AB) [if company has international/ specified domestic transactions]	Form 3CLA
November 30, 2024	Business Income	Statement to be filed by scientific research association, university, college or other association or Indian scientific research company as required under Rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2024)	-
November 30, 2024	Distribution of Income	Submission of statement of income distributed by venture capital company or venture capital fund in respect of income distributed during previous year 2023-24	Form 64
November 30, 2024	Business Trust	Filing of annual statement by a business trust in respect of income distributed during the Financial Year 2023-24	Form 64A
November 30, 2024	Securitisation Trust	Filing of annual statement by a securitisation trust in respect of income distributed during 2023-24 to investors	Form 64E

Due Dates	Pertaining to	Obligation	Form Number
November 30, 2024	Capital Gain	Furnishing of details of attribution of capital gain taxable under section 45(4) to the capital asset remaining with the firm, AOP or BOI after reconstitution(if the firm, AOP or BOI is required to furnish return of income by November 30, 2024)	Form 5C
November 30, 2024	Section 92D	Report by a constituent entity of an international group for the accounting year 2023-24	Form 3CEAA
November 30, 2024	Section 9A	Submission of a report from a Chartered Accountant for the previous year 2023-24 relating to arm's length price of the remuneration paid by an eligible investment fund to the fund manager(if the assessee is required to submit return of income by November 30, 2024)	Form 3CEJ
December 31, 2024	ITR	Furnishing of belated or revised return of income for the Assessment Year 2024-25	ITR Forms 1 to 7
December 31, 2024	Section 286	Furnishing of report for a reporting accounting year (assuming reporting accounting year is January 1, 2024 to December 31, 2024) 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.	Form 3CEAD
March 31, 2025	ITR	Furnishing of an updated return of income for the Assessment Year 2022-23	ITR Forms 1 to 7
March 31, 2025	Foreign Tax Credit	Uploading of statement, of foreign income offered to tax and tax deducted or paid on such income in previous year 2023-24, to claim foreign tax credit in return filed under Section 139(1) or Section 139(4)	Form 67
March 31, 2025	Section 286	Country-By-Country Report for the previous year 2023-24 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group	Form 3CEAD
March 31, 2025	Section 286	Country-By-Country Report for a reporting accounting year (assuming reporting accounting year is April 1, 2023 to March 31, 2024) 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.	Form 3CEAD

2. Half Yearly Compliances

The list of half-yearly compliances has been enumerated in the below table:

Due Dates	Pertaining to	Obligation	Form Number
April 30, 2024	TDS	Furnishing of statement containing particulars of declarations received in Form 60 during October 1, 2023 and March 31, 2024	Form 61
October 31, 2024	TDS	Furnishing of statement containing particulars of declarations received in Form 60 during April 1, 2024 to September 30, 2024	Form 61

3. Quarterly Compliances

The list of quarterly compliances has been enumerated in the below table:

Due Dates	Pertaining to	Obligation	Form Number
April 15, 2024	TDS	Furnishing of quarterly statement (by an authorised dealer) in respect of foreign remittances made during the quarter ending March 31, 2024	Form 15CC
April 15, 2024	TDS	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending March 31, 2024	Form 15CD
April 15, 2024	TDS	Furnishing of statement under Rule 114AAB (by specified fund) for the quarter ending March 31, 2024	Form 49BA
April 30, 2024	TDS	Uploading of declarations received in Form 15G or Form 15H from recipients during the quarter ending March 31, 2024	-
April 30, 2024	TDS	Due date for deposit of TDS for the period January 2024 to March 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	-
April 30, 2024	TDS	Intimation by a pension fund in respect of investment made in India for quarter ending March 31, 2024	Form 10BBB
April 30, 2024	TDS	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending March 31, 2024	Form II
May 15, 2024	TCS	Furnishing of TCS statement for the quarter ending March 31, 2024	Form 27EQ
May 30, 2024	TCS	Furnishing of TCS certificates in respect of tax collected during the quarter ending March 31, 2024	Form 27D
May 31, 2024	TDS	Furnishing of TDS statement of tax deducted for the quarter ending March 31, 2024	Form 24Q Form 26Q Form 26QF Form 27Q
June 15, 2024	Advance Tax	Payment of first instalment of advance tax for the assessment year 2025-26 (for any assessee other than the person who is covered under Section 44AD or Section 44ADA)	Challan No. 280
June 15, 2024	TDS	Furnishing of TDS certificates in respect of tax deducted (from payments other than salary) for the quarter ending March 31, 2024	Form 16A
June 30, 2024	TDS	Furnishing of return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2024	Form 26QAA

Due Dates	Pertaining to	Obligation	Form Number
July 7, 2024	TDS	Due date for deposit of TDS for the period April 2024 to June 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	-
July 15, 2024	TCS	Furnishing of TCS statement for the quarter ending June 30, 2024	Form 27EQ
July 15, 2024	TDS	Uploading of declarations received in Form 15G or Form 15H from recipients during the quarter ending June 30, 2024	-
July 15, 2024	TDS	Furnishing of quarterly statement (by an authorised dealer) in respect of foreign remittances made during the quarter ending June 30, 2024	Form 15CC
July 15, 2024	TDS	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending June 30, 2024	Form 15CD
July 15, 2024	TDS	Furnishing of statement under Rule 114AAB (by specified fund) for the quarter ending June 30, 2024	Form 49BA
July 30, 2024	TCS	Furnishing of TCS certificates in respect of tax collected during the quarter ending June 30, 2024	Form 27D
July 31, 2024	TDS	Furnishing of TDS statement of tax deducted for the quarter ending June 30, 2024	Form 24Q Form 26Q Form 26QF Form 27Q
July 31, 2024	TDS	Quarterly return of non-deduction of tax at source by a banking company from interest on deposit in respect of the quarter ending June 30, 2024	Form 26QAA
July 31, 2024	TDS	Intimation by a pension fund in respect of investment made in India for quarter ending June 30, 2024	Form 10BBB
July 31, 2024	TDS	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending June 30, 2024	Form II
August 15, 2024	TDS	Furnishing of TDS certificates in respect of tax deducted (from payments other than salary) for the quarter ending June 30, 2024	Form 16A
September 15, 2024	Advance Tax	Second instalment of advance tax for the assessment year 2025-26 (for any assessee other than the person who is covered under Section 44AD or Section 44ADA)	Challan No. 280

Due Dates	Pertaining to	Obligation	Form Number
October 7, 2024	TDS	Due date for deposit of TDS for the period July 2024 to September 2024 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	-
October 15, 2024	TCS	Furnishing of TCS statement for the quarter ending September 30, 2024	Form 27EQ
October 15, 2024	TDS	Furnishing of quarterly statement (by an authorised dealer) in respect of foreign remittances made during the quarter ending September 30, 2024	Form 15CC
October 15, 2024	TDS	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending September 30, 2024	Form 15CD
October 15, 2024	TDS	Furnishing of statement under Rule 114AAB (by specified fund) for the quarter ending September 30, 2024	Form 49BA
October 15, 2024	TDS	Uploading of declarations received in Form 15G or Form 15H from recipients during the quarter ending September 30, 2024	-
October 30, 2024	TCS	Furnishing of TCS certificates in respect of tax collected during the quarter ending September 30, 2024	Form 27D
October 31, 2024	TDS	Furnishing of TDS statement of tax deducted for the quarter ending September 30, 2024.	Form 24Q Form 26Q Form 26QF Form 27Q
October 31, 2024	TDS	Furnishing of return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September 30, 2024	Form 26QAA
October 31, 2024	TDS	Intimation by a pension fund in respect of investment made in India for quarter ending September 30, 2024	Form 10BBB
October 31, 2024	TDS	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending September 30, 2024	Form II
November 15, 2024	TDS	Furnishing of TDS certificates in respect of tax deducted (from payments other than salary) for the quarter ending September 30, 2024	Form 16A
December 15, 2024	Advance Tax	Third instalment of advance income-tax for the assessment year 2025-26 (for any assessee other than the person who is covered by section 44AD or 44ADA)	Challan No. 280

Due Dates	Pertaining to	Obligation	Form Number
January 7, 2025	TDS	Due date for deposit of TDS for the period October 2024 to December 2024 when Assessing Officer has permitted quarterly deposit of TDS under 192, 194A, 194D or 194H	
January 15, 2025	TCS	Furnishing of TCS statement for the quarter ending December 31, 2024	Form 27EQ
January 15, 2025	TDS	Uploading of declarations received in Form 15G or Form 15H from recipients during the quarter ending December 31, 2024	-
January 15, 2025	TDS	Furnishing of quarterly statement (by an authorised dealer) in respect of foreign remittances made during the quarter ending December 31, 2024	Form 15CC
January 15, 2025	TDS	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending December 31, 2024	Form 15CD
January 15, 2025	TDS	Furnishing of statement under Rule 114AAB (by specified fund) for the quarter ending December 31, 2024	Form 49BA
January 30, 2025	TCS	Furnishing of TCS certificates in respect of tax collected during the quarter ending December 31, 2024	Form 27D
January 31, 2025	TDS	Furnishing of TDS statement of tax deducted for the quarter ending December 31, 2024	Form 24Q Form 26Q Form 26QF Form 27Q
January 31, 2025	TDS	Furnishing of return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending December 31, 2024	Form 26QAA
January 31, 2025	TDS	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2024	Form II
January 31, 2025	TDS	Intimation by a pension fund in respect of investment made in India for quarter ending December 31, 2024	Form 10BBB
February 15, 2025	TDS	Furnishing of TDS certificates in respect of tax deducted (from payments other than salary) for the quarter ending December 31, 2024	Form 16A
March 15, 2025	Advance Tax	One instalment (in the case of an assessee covered under Section 44AD or Section 44ADA) or fourth instalment (in the case of any other person) of advance tax for the assessment year 2025-26	Challan No. 280

4. Monthly Compliances

The list of monthly compliances has been enumerated in the below table:

Due Dates	Pertaining to	Obligation	Form Number
April 7, 2024	TDS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] in the month of March, 2024 by an office of the Government where tax is paid by the production of challan. If tax is paid without production of Challan, it shall be paid on the same day on which tax is deducted	Challan No. 281
April 7, 2024	TCS	Due date for deposit of tax collected in the month of March, 2024. If tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is collected	Challan No. 281
April 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of March, 2024	-
April 14, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of February, 2024	Form 16B Form 16C Form 16D Form 16E
April 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2024	Form 3BB
April 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of March, 2024	Form 3BC
April 30, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of March, 2024 has been paid without the production of a challan	Form 24G
April 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of March, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
April 30, 2024	TDS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] in the month of March, 2024 by any person (not being an office of Government)	Challan No. 281

Due Dates	Pertaining to	Obligation	Form Number
May 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of April, 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
May 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of April, 2024	-
May 15, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of March, 2024	Form 16B Form 16C Form 16D Form 16E
May 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of April, 2024 has been paid without the production of a challan	Form 24G
May 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of April, 2024	Form 3BB
May 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of April, 2024	Form 3BC
May 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of April, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
June 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of May, 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
June 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of May, 2024	-
June 14, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of April, 2024	Form 16B Form 16C Form 16D Form 16E

Due Dates	Pertaining to	Obligation	Form Number
June 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of May, 2024 has been paid without the production of a challan	Form 24G
June 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2024	Form 3BB
June 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of May, 2024	Form 3BC
June 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of May, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
July 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of June, 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
July 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of June, 2024	-
July 15, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of May, 2024	Form 16B Form 16C Form 16D Form 16E
July 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of June, 2024 has been paid without the production of a challan	Form 24G
July 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of June, 2024	Form 3BB
July 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of June, 2024	Form 3BC

Due Dates	Pertaining to	Obligation	Form Number
July 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of June, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
August 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of July 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
August 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of July, 2024	-
August 14, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of June, 2024	Form 16B Form 16C Form 16D Form 16E
August 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of July, 2024 has been paid without the production of a challan	Form 24G
August 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of July, 2024	Form 3BB
August 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of July, 2024	Form 3BC
August 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M, or Section 194S (by specified person) in the month of July, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
September 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of August 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
September 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of August, 2024	-

Due Dates	Pertaining to	Obligation	Form Number
September 14, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of July, 2024	Form 16B Form 16C Form 16D Form 16E
September 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of August, 2024 has been paid without the production of a challan	Form 24G
September 15, 2024	Section 43(5)	Due date for furnishing statement 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	Form 3BB
September 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of August, 2024	Form 3BC
September 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of August, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
October 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of September 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
October 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of September, 2024	-
October 15, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of August, 2024	Form 16B Form 16C Form 16D Form 16E
October 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of September, 2024 has been paid without the production of a challan	Form 24G
October 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2024	Form 3BB

Due Dates	Pertaining to	Obligation	Form Number
October 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of September, 2024	Form 3BC
October 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of September, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
November 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of October 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
November 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of October, 2024	-
November 14, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of September, 2024	Form 16B Form 16C Form 16D Form 16E
November 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of October, 2024 has been paid without the production of a challan	Form 24G
November 15, 2024	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of October, 2024	Form 3BB
November 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of October, 2024	Form 3BC
November 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of October, 2024	Form 26QB Form 26QC Form 26QD Form 26QE

Due Dates	Pertaining to	Obligation	Form Number
December 7, 2024	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of November, 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
December 7, 2024	TCS	Uploading of declarations received in Form 27C from the buyer in the month of November, 2024	-
December 15, 2024	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of October, 2024	Form 16B Form 16C Form 16D Form 16E
December 15, 2024	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of November, 2024 has been paid without the production of a challan	Form 24G
December 15, 2024	Section 43(5)	Due date for furnishing statement 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	Form 3BB
December 15, 2024	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of November, 2024	Form 3BC
December 30, 2024	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of November, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
January 7, 2025	TDS.TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of December, 2024. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
January 7, 2025	TCS	Uploading of declarations received in Form 27C from the buyer in the month of December, 2024	-
January 14, 2025	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of November, 2024	Form 16B Form 16C Form 16D Form 16E

Due Dates	Pertaining to	Obligation	Form Number
January 15, 2025	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of December, 2024 has been paid without the production of a challan	Form 24G
January 15, 2025	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of December, 2024	Form 3BB
January 15, 2025	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of December, 2024	Form 3BC
January 30, 2025	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of December, 2024	Form 26QB Form 26QC Form 26QD Form 26QE
February 7, 2025	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of January 2025. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
February 7, 2025	TCS	Uploading of declarations received in Form 27C from the buyer in the month of January, 2025	-
February 14, 2025	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of December, 2024	Form 16B Form 16C Form 16D Form 16E
February 15, 2025	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of January 2025 has been paid without the production of a challan	Form 24G
February 15, 2025	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of January, 2025	Form 3BB
February 15, 2025	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of January, 2025	Form 3BC

Due Dates	Pertaining to	Obligation	Form Number
March 2, 2025	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of January, 2025	Form 26QB Form 26QC Form 26QD Form 26QE
March 7, 2025	TDS/TCS	Due date for deposit of tax deducted [except under section 194-IA, section 194-IB, section 194M, or Section 194S (by specified person)] or collected in the month of February 2025. However, if tax is paid without production of Challan by an office of the Government, it shall be paid on the same day on which tax is deducted or collected	Challan No. 281
March 7, 2025	TCS	Uploading of declarations received in Form 27C from the buyer in the month of February, 2025	-
March 15, 2025	Section 43(5)	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of February, 2025	Form 3BB
March 15, 2025	Section 43(5)	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of February, 2025	Form 3BC
March 15, 2025	TDS/TCS	Due date for furnishing statement by an office of the Government where TDS/TCS for the month of February 2025 has been paid without the production of a challan	Form 24G
March 17, 2025	TDS	Due date for issue of TDS Certificate for tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of January, 2025	Form 16B Form 16C Form 16D Form 16E
March 30, 2025	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA, Section 194-IB, Section 194M or Section 194S (by specified person) in the month of February, 2025	Form 26QB Form 26QC Form 26QD Form 26QE

5. Event-based Compliances

The list of event based compliances has been enumerated in the below table:

Due Dates	Pertaining to	Obligation	Form Number
May 31, 2024	PAN	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2023-24 and hasn't been allotted any PAN	Form 49A
May 31, 2024	PAN	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN	Form 49A/49AA
Falling on or before 29-06-2024	Charitable Trust	Filing of application in Form 10AB for conversion of provisional registration/approval into regular registration/approval for trusts or institutions under Section 10(23C), Section 12A, or Section 80G (Revised due date is June 30, 2024 ¹⁰)	Form 10AB
June 30, 2024 ¹¹	Charitable Trust	Filing of application in Form 10AB for conversion of provisional registration/approval into regular registration/approval for trusts or institutions under Section 10(23C), Section 12A, or Section 80G (Original due date falling on or before 29-06-2024)	Form 10AB
June 30, 2024 ¹²	Charitable Trust	Application for registration, approval, or notification of trusts, organisations, or research associations under Section 10(23C), Section 12A, Section 35, or Section 80G. This applies to trusts, organisations, or research associations that were already approved under these sections before the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. (Last due date was September 30, 2023)	Form 10A

¹⁰ The due date has been extended vide [Circular No. 7](#), dated 25-04-2024

¹¹ The due date has been extended vide [Circular No. 7](#), dated 25-04-2024

¹² The due date has been extended vide [Circular No. 7](#), dated 25-04-2024