

COMPLIANCE CALENDAR FOR January 2025

A. GST Compliances

S. No.	Form No	Particulars	Due Dates
1	GSTR-1	Person opted for Monthly Scheme in GST	11 th Jan 2025
2	GSTR-1	Person opted for Quarterly Scheme in GST (Oct-Dec)	13 th Jan 2025
3	GSTR-3B	Person opted for Monthly Scheme in GST	20 th Jan 2025
4	GSTR-3B	Person opted for Quarterly Scheme in GST (Oct-Dec)	24 th Jan 2025
5	GSTR-5	Non-Residents filing monthly GST returns (other than OIDAR)	13 th Jan 2025
6	GSTR-5A	Non-Residents OIDAR services filing monthly GST returns	20 th Jan 2025
7	GSTR-6	Input Service Distributor (ISD)	13 th Jan 2025
8	GSTR-7	TDS on GST Deducted	10 th Jan 2025
9	GSTR-8	E-commerce operators liable to deduct GST	10 th Jan 2025

B. Income Tax Compliances

➤ TDS & TCS Compliances

S. No.	Particulars	Due Dates
1	Due Date of TDS & TCS Payment	07 th Jan 2025
2	Due date of Issuing of TDS certificate u/s 194-IA	14 th Jan 2025
3	Due date of Issuing of TDS certificate u/s 194-IB	
4	Due date of Issuing of TDS certificate u/s 194M	
5	Due date of Issuing of TDS certificate u/s 194S	
6	Quarterly statement of TCS for the quarter ending December 31, 2024.	15 th Jan 2025
7	Due date of Furnishing Form 24G	

8	Due date for furnishing of challan-cum-statement for Tax Deducted in Dec u/s 194-IA	30 th Jan 2025
9	Due date for furnishing of challan-cum-statement for Tax Deducted in Dec u/s 194-IB	
10	Due date for furnishing of challan-cum-statement for Tax Deducted in Dec u/s 194M	
11	Due date for furnishing of challan-cum-statement for Tax Deducted in Dec u/s 194S	
12	Due date for Quarterly TCS certificate in respect of quarter ending December 31, 2023.	
13	Quarterly statement of TDS for the quarter ending December 31, 2024.	31 st Jan 2025

➤ **Others**

S. No.	Particulars	Due Dates
1	Quarterly return of non-deduction of tax at source by a banking company.	31 st Jan 2025
2	Exercising the option to opt for alternative tax regime under Section 115BAC by a domestic company for AY 2022-23.	31 st Jan 2025
3	Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2024.	31 st Jan 2025
4	Intimation by a pension fund in respect of investment made in India for quarter ending December 31, 2024.	31 st Jan 2025