Important Due Dates under Direct Tax

Sr No	Nature	Details		April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
A	TDS / TCS (other than 194IA) for:	Challan ITNS 281													
	April				7										
	May					7									
	June						7								
	July							7							
	August								7						
	September									7					
	October										7				
	November											7			
	December												7		
	January													7	
	February														7
	March (for Government deductor)			7											
	March (for Non Government deductor)			30											
B	TDS u/s 194IA (return cum challan)	Form 26QB													
	April				30										
	May					30									
	June						30								
	July							30							
	August								30						
	September									30					
	October										30				
	November											30			
	December												30		
	January														2
	February														30
	March			30											
C	TDS Returns	Periodicity	Form												
1	Salaries	Quarterly	24Q												
2	Other than salaries	Quarterly	26Q												
3	Payments other than salary to Non-Resident/ NORs	Quarterly	27Q												

Important Due Dates under Direct Tax

Sr No	Nature	Details	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
	Quarter ending (For 1,2 & 3 above)													
	Jun-30					31								
	Sep-30								31					
	Dec-31											31		
	Mar-31			31										
D	Issue of TDS Certificate (other than 194IA)													
	Other than Salaries for Quarter ending on	Form 16A												
	Jun-30						16							
	Sep-30									15				
	Dec-31												15	
	Mar-31				15									
	Salaries (Salary Certificate on annual basis)	Form 16 & 12BA		31										
E	Issue of TDS Certificate u/s 194IA	Form 16B												
	April				14									
	May					15								
	June						14							
	July							14						
	August								15					
	September									14				
	October										15			
	November											14		
	December												14	
	January													17
	February		14											
	March			15										
F	TCS Returns													
	Quarter ending	Form 27EQ												
	Jun-30					15								
	Sep-30								15					
	Dec-31											15		
	Mar-31			15										

Important Due Dates under Direct Tax

Sr No	Nature	Details	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
G	Issue of TCS Certificate													
	Quarter ending on	Form 16D												
	Jun-30					30								
	Sep-30								30					
	Dec-31											30		
	Mar-31			30										
H	Advance Tax Payments for Income Tax	Challan ITNS 280												
	All assessees (other than 44AD and 44ADA)	Aggregate tax												
	First Instalment	15%			15									
	Second Instalment	45%						15						
	Third Instalment	75%									15			
	Final Instalment	100%												15
	Assessees opting for 44AD or 44ADA)													
	Single Instalment	100%												15
I	Return of Income													
1	Corporate assessee													
	i) Companies other than those claiming exemption u/s 11 or required to file a report in Section 92E (Transfer Pricing)							30						
	ii) Company required to furnish report under Section 92E (Transfer Pricing)									30				
2	Non-Corporate assessee													
	a) Having Business Income (other than presumptive)													
	i) Required to get their accounts audited under Income tax law or any other law							30						
	ii) Working Partner of a firm							30						
	iii) Presumptive u/s 44AD and 44ADA					31								
	iv) Any other assessee					31								
	b) Having no Business Income					31								
3	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)							30						

Important Due Dates under Direct Tax

Sr No	Nature	Details	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
J	Filing of Audit Report U/S 44AB													
	i) All Assessees (other than required to furnish report under Section 92E (Transfer Pricing))	Form 3CA-3CD or Form 3CB-3CD						30						
	ii) Assessees required to furnish report under Section 92E (Transfer Pricing)									30				
K	Filing of Transfer Pricing Report u/s 92E (Transfer Pricing)	Form 3CEB								30				
L	Non-resident having liaison office in India	Form 49C		30										
M	Statement containing particulars of declaration received in Form No. 60	Form 61	30											
N	Statement of Specified Financial Transactions under section 285BA(1) of the Income-tax Act, 1961	Form 61A		31										
O	Statement of Reportable Account under sub-section (1) section 285BA of the Income-tax Act, 1961	Form 61B		31										

Important Due Dates under Goods and Service Tax

Sr No	Nature	Details	April	Sept	Oct	Nov	Dec	Jan	Feb	Mar
A	Filing of monthly details of outward supplies	GSTR - 1								
	September				10					
	October					10				
	November						10			
	December							10		
	January								10	
	February									10
	March		10							
B	Filing of monthly details of inward supplies	GSTR - 2								
	September				15					
	October					15				
	November						15			
	December							15		
	January								15	
	February									15
	March		15							
C	Filing of monthly return	GSTR - 3								
	September				20					
	October					20				
	November						20			
	December							20		
	January								20	
	February									20
	March		20							
D	Filing of Annual return	GSTR - 9								
	On or before 31st December following the end of the financial year.						31			