

# INDIA COMPLIANCE CALENDAR

Financial Year 2024-25

BDO in India  
Updated as on 03 January 2025





APRIL

UNESCO WORLD HERITAGE SITE IN INDIA: CHHATRAPATI SHIVAJI TERMINUS, MAHARASHTRA

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     | 1   | 2   | 3   | 4   | 5   | 6   |
| 7   | 8   | 9   | 10  | 11  | 12  | 13  |
| 14  | 15  | 16  | 17  | 18  | 19  | 20  |
| 21  | 22  | 23  | 24  | 25  | 26  | 27  |
| 28  | 29  | 30  |     |     |     |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY  | DATE   | REG  | ACTIVITY   |
|--------|------|---|--------|------|--|
| 01-Apr | MCA  | Declaration from Director -in Form MBP-1 and Form DIR-8 | 20-Apr | GST  | GSTR - 5A (OIDAR)  |
|        |      |   | 22-Apr | GST  | GSTR - 3B - QRMP (for Jan - Mar 24) <sup>(D)</sup>   |
| 05-Apr | SEZ  | SEZ - MPR   | 24-Apr | GST  | GSTR - 3B - QRMP (for Jan - Mar 24) <sup>(E)</sup>   |
| 07-Apr | STPI | STPI - MPR  |        |      |  |
| 07-Apr | FEMA | ECB 2 Return  | 25-Apr | GST  | ITC-04 - Half yearly/ Annual return for good sent for Jobwork (for Oct - Mar 24)/ (for FY: 2023-24) <sup>(F)</sup> |
| 07-Apr | EQL  | EQL @6% online advt                                     |        |      |  |
| 07-Apr | IT   | TCS Deposit (Mar 24)                                    |        |      |  |
| 10-Apr | STPI | STPI - SERF <sup>(A)</sup>                              |        |      |  |
| 10-Apr | SEZ  | SEZ - SERF  |        |      |  |
| 10-Apr | STPI | STPI - QPR <sup>(A)</sup>                               | 30-Apr | STPI | STPI - SOFTEX <sup>(G)</sup>   |
| 10-Apr | GST  | GSTR - 7 (TDS)  | 30-Apr | SEZ  | SEZ - SOFTEX <sup>(G)</sup>  |
| 10-Apr | GST  | GSTR - 8 (TCS)  | 30-Apr | GST  | GSTR-4 (for FY 2023-24)  |
| 12-Apr | GST  | GSTR - 1 (for Mar 24) <sup>(B)</sup>                    | 30-Apr | MCA  | Form MSME 1 (Oct-Mar 24) (Half yearly Return)  |
| 13-Apr | GST  | GSTR - 1 - QRMP (for Jan - Mar 24) <sup>(C)</sup>       | 30-Apr | IT   | TDS Deposit (Mar 24)   |
| 13-Apr | GST  | GSTR - 6 (ISD)  | 30-Apr | IT   | Form 15G/ 15H (Jan-March 24)   |
| 13-Apr | GST  | GSTR - 5 (NRTP)   |        |      |  |
| 20-Apr | GST  | GSTR - 3B (for Mar 24)                                  |        |      |  |

### NOTES

(A) Due date for STPI-MPR/QPR may differ for each locations. | (B) Taxpayers having aggregate TO more than INR 50 Mn. | (C) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (D) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -1 states. | (E) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states. | (F) Taxpayers having Aggregate Annual Turnover more than INR 50 Mn - half yearly return, and Taxpayer having AATO upto INR 50 Mn - Yearly return | (G) 30 days from the date of last invoice (Assumed to be last day of the previous month)



MAY

UNESCO WORLD HERITAGE SITE IN INDIA: TAJ MAHAL, UTTAR PRADESH

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     | 1   | 2   | 3   | 4   |
| 5   | 6   | 7   | 8   | 9   | 10  | 11  |
| 12  | 13  | 14  | 15  | 16  | 17  | 18  |
| 19  | 20  | 21  | 22  | 23  | 24  | 25  |
| 26  | 27  | 28  | 29  | 30  | 31  |     |

### ACTIVITIES

| DATE   | REG  | ACTIVITY                                  | DATE   | REG  | ACTIVITY                             |
|--------|------|---|--------|------|--------------------------------------|
| 05-May | SEZ  | SEZ - MPR                                 | 25-May | GST  | PMT - 06 (for Apr 24) <sup>(D)</sup> |
| 07-May | STPI | STPI - MPR                                | 30-May | STPI | STPI - SOFTEX <sup>(F)</sup>         |
| 07-May | FEMA | ECB 2 Return                              | 30-May | SEZ  | SEZ - SOFTEX <sup>(F)</sup>          |
| 07-May | EQL  | EQL @6% online advt                       | 30-May | IT   | Form 27D (Jan - Mar)                 |
| 07-May | IT   | TDS/ TCS Deposit (Apr 24)                 | 30-May | IT   | Submission of Form 49C by LO         |
| 10-May | STPI | STPI - SERF <sup>(A)</sup>                | 31-May | IT   | TDS Return (Jan - Mar 24)            |
| 10-May | SEZ  | SEZ - SERF                                | 31-May | IT   | SFT Form 61A (FY: 2023-24)           |
| 10-May | GST  | GSTR - 7 (TDS)                            |        |      |                                      |
| 10-May | GST  | GSTR - 8 (TCS)                            |        |      |                                      |
| 10-May | GST  | GST SRM - II <sup>(B)</sup>               |        |      |                                      |
| 11-May | GST  | GSTR 1 (for Apr 24) <sup>(C)</sup>        |        |      |                                      |
| 13-May | GST  | QRMP (IFF) (for Apr 24) <sup>(D)(E)</sup> |        |      |                                      |
| 13-May | GST  | GSTR - 5 (NRTP)                           |        |      |                                      |
| 13-May | GST  | GSTR - 6 (ISD)                            |        |      |                                      |
| 15-May | IT   | TCS Return (Jan - Mar 24)                 |        |      |                                      |
| 20-May | GST  | GSTR - 3B (for Apr 24)                    |        |      |                                      |
| 20-May | GST  | GSTR - 5A (OIDAR)                         |        |      |                                      |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer (To be effective from 1 April 2024) | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the previous month)



JUNE

UNESCO WORLD HERITAGE SITE IN INDIA: KHAJURAHO GROUP OF MONUMENTS, MADHYA PRADESH

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     |     | 1   |
| 2   | 3   | 4   | 5   | 6   | 7   | 8   |
| 9   | 10  | 11  | 12  | 13  | 14  | 15  |
| 16  | 17  | 18  | 19  | 20  | 21  | 22  |
| 23  | 24  | 25  | 26  | 27  | 28  | 29  |
| 30  |     |     |     |     |     |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY                                  | DATE   | REG  | ACTIVITY   |
|--------|------|---|--------|------|--|
| 05-Jun | SEZ  | SEZ - MPR                                 | 20-Jun | GST  | GSTR - 5A (OIDAR)  |
| 07-Jun | FEMA | ECB 2 Return                              | 25-Jun | GST  | PMT - 06 (for May 24) <sup>(D)</sup>                     |
| 07-Jun | STPI | STPI - MPR                                | 30-Jun | STPI | STPI - APR (for FY: 2023-24)                             |
| 07-Jun | EQL  | EQL @6% online advt                       | 30-Jun | STPI | STPI - SOFTEX <sup>(F)</sup>                             |
| 07-Jun | IT   | TDS/ TCS Deposit (May 24)                 | 30-Jun | SEZ  | SEZ - SOFTEX <sup>(F)</sup>                              |
| 10-Jun | STPI | STPI - SERF <sup>(A)</sup>                | 30-Jun | MCA  | Form DPT-3   |
| 10-Jun | SEZ  | SEZ - SERF                                | 30-Jun | IT   | Furnishing of Equalisation Levy statement for FY 2023-24 |
| 10-Jun | GST  | GST SRM-II <sup>(B)</sup>                 |        |      |  |
| 10-Jun | GST  | GSTR - 7 (TDS)                            |        |      |  |
| 10-Jun | GST  | GSTR - 8 (TCS)                            |        |      |  |
| 11-Jun | GST  | GSTR - 1 (for May 24) <sup>(C)</sup>      |        |      |  |
| 13-Jun | GST  | QRMP (IFF) (for May 24) <sup>(D)(E)</sup> |        |      |  |
| 13-Jun | GST  | GSTR - 5 (NRTP)                           |        |      |  |
| 13-Jun | GST  | GSTR - 6 (ISD)                            |        |      |  |
| 15-Jun | IT   | Advance tax Q1                            |        |      |  |
| 15-Jun | IT   | Form 16 (FY 2023-24)                      |        |      |  |
| 15-Jun | IT   | Form 16A (Jan - Mar 24)                   |        |      |  |
| 20-Jun | GST  | GSTR - 3B (For May 24)                    |        |      |  |

## NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the previous month)



JULY

UNESCO WORLD HERITAGE SITE IN INDIA: HAWA MAHAL, RAJASTHAN

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     | 1   | 2   | 3   | 4   | 5   | 6   |
| 7   | 8   | 9   | 10  | 11  | 12  | 13  |
| 14  | 15  | 16  | 17  | 18  | 19  | 20  |
| 21  | 22  | 23  | 24  | 25  | 26  | 27  |
| 28  | 29  | 30  | 31  |     |     |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY   | DATE   | REG  | ACTIVITY   |
|--------|------|--|--------|------|--|
| 05-Jul | SEZ  | SEZ - MPR  | 15-Jul | FEMA | Form FLAIR Return - based on unaudited financials          |
| 07-Jul | STPI | STPI - MPR   |        |      |  |
| 07-Jul | FEMA | ECB 2 Return   | 15-Jul | IT   | TCS Return (Apr - June)                                    |
| 07-Jul | EQL  | EQL @6% online advt                                  | 15-Jul | IT   | Form 15G/ 15H (April - June)                               |
| 07-Jul | EQL  | EQL @2% e-commerce                                   |        |      |  |
| 07-Jul | IT   | TDS/ TCS Deposit (June 24)                           | 20-Jul | GST  | GSTR - 3B (For June 24)                                    |
| 10-Jul | STPI | STPI - QPR <sup>(A)</sup>                            | 20-Jul | GST  | GSTR - 5A (OIDAR)  |
| 10-Jul | STPI | STPI - SERF <sup>(A)</sup>                           | 22-Jul | GST  | GSTR - 3B - QRMP (for April - June 24) <sup>(E)</sup>      |
| 10-Jul | GST  | GST SRM-II <sup>(B)</sup>                            | 24-Jul | GST  | GSTR - 3B - QRMP (for April - June 24) <sup>(F)</sup>      |
| 10-Jul | GST  | GSTR - 7 (TDS)                                       |        |      |  |
| 10-Jul | GST  | GSTR - 8 (TCS)                                       | 30-Jul | STPI | STPI - SOFTEX <sup>(G)</sup>                               |
| 10-Jul | SEZ  | SEZ - SERF   | 30-Jul | SEZ  | SEZ - SOFTEX <sup>(G)</sup>                                |
| 11-Jul | GST  | GSTR - 1 (for June 24) <sup>(C)</sup>                | 30-Jul | IT   | Form 27D (Apr - Jun)                                       |
| 13-Jul | GST  | GSTR - 1 - QRMP (for April - June 24) <sup>(D)</sup> | 31-Jul | IT   | TDS Retun (Apr - June)                                     |
| 13-Jul | GST  | GSTR - 5 (NRTP)                                      | 31-Jul | IT   | ITR due date for non corporate and non tax audit taxpayers |
| 13-Jul | GST  | GSTR - 6 (ISD)                                       |        |      |  |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -1 states. | (F) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states. | (G) 30 days from the date of last invoice (Assumed to be last day of the previous month)



# AUGUST

UNESCO WORLD HERITAGE SITE IN INDIA: KAZIRANGA NATIONAL PARK, ASSAM

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     | 1   | 2   | 3   |
| 4   | 5   | 6   | 7   | 8   | 9   | 10  |
| 11  | 12  | 13  | 14  | 15  | 16  | 17  |
| 18  | 19  | 20  | 21  | 22  | 23  | 24  |
| 25  | 26  | 27  | 28  | 29  | 30  | 31  |

## ACTIVITIES

| DATE   | REG  | ACTIVITY                                   | DATE   | REG  | ACTIVITY                              |
|--------|------|--|--------|------|---------------------------------------|
| 05-Aug | SEZ  | SEZ - MPR                                  | 25-Aug | GST  | PMT - 06 (for July 24) <sup>(D)</sup> |
| 07-Aug | FEMA | ECB 2 Return                               | 30-Aug | STPI | STPI - SOFTEX <sup>(F)</sup>          |
| 07-Aug | STPI | STPI - MPR                                 | 30-Aug | SEZ  | SEZ - SOFTEX <sup>(F)</sup>           |
| 07-Aug | EQL  | EQL @6% online advt                        | 30-Aug | MCA  | Form DIR-3 KYC <sup>(C)</sup>         |
| 07-Aug | IT   | TDS/ TCS Deposit (Jul 24)                  |        |      |                                       |
| 10-Aug | STPI | STPI - SERF <sup>(A)</sup>                 |        |      |                                       |
| 10-Aug | GST  | GST SRM-II <sup>(B)</sup>                  |        |      |                                       |
| 10-Aug | GST  | GSTR - 7 (TDS)                             |        |      |                                       |
| 10-Aug | GST  | GSTR - 8 (TCS)                             |        |      |                                       |
| 10-Aug | SEZ  | SEZ - SERF                                 |        |      |                                       |
| 11-Aug | GST  | GSTR - 1 (for July 24) <sup>(C)</sup>      |        |      |                                       |
| 13-Aug | GST  | QRMP (IFF) (for July 24) <sup>(D)(E)</sup> |        |      |                                       |
| 13-Aug | GST  | GSTR - 5 (NRTP)                            |        |      |                                       |
| 13-Aug | GST  | GSTR - 6 (ISD)                             |        |      |                                       |
| 15-Aug | IT   | Form 16A (Apr - Jun 24)                    |        |      |                                       |
| 20-Aug | GST  | GSTR - 3B (For July 24)                    |        |      |                                       |
| 20-Aug | GST  | GSTR - 5A (OIDAR)                          |        |      |                                       |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the previous month). | (G) To be completed for Directors before 30th September, 2024



**SEPTEMBER**

**UNESCO WORLD HERITAGE SITE IN INDIA: KONARK SUN TEMPLE, ODISHA**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
| 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 8   | 9   | 10  | 11  | 12  | 13  | 14  |
| 15  | 16  | 17  | 18  | 19  | 20  | 21  |
| 22  | 23  | 24  | 25  | 26  | 27  | 28  |
| 29  | 30  |     |     |     |     |     |

**ACTIVITIES**

| DATE   | REG  | ACTIVITY                                  | DATE   | REG  | ACTIVITY  |
|--------|------|---|--------|------|---|
| 05-Sep | SEZ  | SEZ - MPR                                 | 30-Sep | STPI | STPI - SOFTEX <sup>(F)</sup>                    |
| 07-Sep | FEMA | ECB 2 Return                              | 30-Sep | SEZ  | SEZ - APR (for FY: 2023-24)                     |
| 07-Sep | STPI | STPI - MPR                                | 30-Sep | SEZ  | SEZ - SOFTEX <sup>(F)</sup>                     |
| 07-Sep | EQL  | EQL @6% online advt                       | 30-Sep | FEMA | Annual Activity Certificate                     |
| 07-Sep | IT   | TDS/ TCS Deposit (Aug 24)                 | 30-Sep | FEMA | Form FLAIR Return - Based on audited financials |
| 10-Sep | STPI | STPI - SERF <sup>(A)</sup>                | 30-Sep | MCA  | Form DIR-3 KYC <sup>(G)</sup>                   |
| 10-Sep | GST  | GST SRM-II <sup>(B)</sup>                 | 30-Sep | MCA  | AGM <sup>(H)</sup>                              |
| 10-Sep | GST  | GSTR - 7 (TDS)                            |        |      |   |
| 10-Sep | GST  | GSTR - 8 (TCS)                            |        |      |   |
| 10-Sep | SEZ  | SEZ - SERF                                |        |      |   |
| 11-Sep | GST  | GSTR - 1 (for Aug 24) <sup>(C)</sup>      |        |      |   |
| 13-Sep | GST  | QRMP (IFF) (for Aug 24) <sup>(D)(E)</sup> |        |      |   |
| 13-Sep | GST  | GSTR - 5 (NRTP)                           |        |      |   |
| 13-Sep | GST  | GSTR - 6 (ISD)                            |        |      |   |
| 15-Sep | IT   | Advance tax Q2                            |        |      |   |
| 20-Sep | GST  | GSTR - 3B (For Aug 24)                    |        |      |   |
| 20-Sep | GST  | GSTR - 5A (OIDAR)                         |        |      |   |
| 25-Sep | GST  | PMT - 06 (for Aug 24) <sup>(D)</sup>      |        |      |   |

**NOTES**

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the previous month) | (G) To be completed for Directors on or before 30th September 2024 | (H) To be held on or before 30 September 2024



OCTOBER

UNESCO WORLD HERITAGE SITE IN INDIA: CHITTORGARH FORT, RAJASTHAN

### ACTIVITIES

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     | 1   | 2   | 3   | 4   | 5   |
| 6   | 7   | 8   | 9   | 10  | 11  | 12  |
| 13  | 14  | 15  | 16  | 17  | 18  | 19  |
| 20  | 21  | 22  | 23  | 24  | 25  | 26  |
| 27  | 28  | 29  | 30  | 31  |     |     |

| DATE   | REG  | ACTIVITY  | DATE   | REG  | ACTIVITY  |
|--------|------|---|--------|------|---|
| 05-Oct | SEZ  | SEZ - MPR   | 22-Oct | GST  | GSTR - 3B - QRMP (for July - Sept 24) <sup>(E)</sup>  |
| 07-Oct | FEMA | ECB 2 Return  | 24-Oct | GST  | GSTR - 3B - QRMP (for July - Sept 24) <sup>(F)</sup>  |
| 07-Oct | STPI | STPI - MPR  | 25-Oct | GST  | ITC-04 - Quarterly return for good sent for Jobwork (For the quarter July - Sept 2024) <sup>(G)</sup> |
| 07-Oct | EQL  | EQL @6% online advt                                 | 29-Oct | MCA  | Filing of Form AOC-4-Annual account <sup>(H)</sup>  |
| 07-Oct | IT   | Filing of Tax Audit Report (non TP cases)           | 30-Oct | STPI | STPI - SOFTEX <sup>(H)</sup>  |
| 07-Oct | IT   | TDS/ TCS Deposit (Sep 24)                           | 30-Oct | SEZ  | SEZ - SOFTEX <sup>(H)</sup>   |
| 10-Oct | STPI | STPI - SERF <sup>(A)</sup>                          | 30-Oct | MCA  | Form MSME 1 (April-24-Sept 24) (Half yearly Return)   |
| 10-Oct | SEZ  | SEZ - SERF  | 30-Oct | IT   | Form 27D (July-September)   |
| 10-Oct | GST  | GST SRM-II <sup>(B)</sup>                           | 31-Oct | IT   | TP intimation Form 3CEAB FY 2023-24   |
| 10-Oct | GST  | GSTR - 7 (TDS)                                      | 31-Oct | IT   | Report to be furnished in Form 3CEB   |
| 10-Oct | GST  | GSTR - 8 (TCS)                                      | 31-Oct | IT   | Filing of Tax Audit Report (TP Cases)   |
| 10-Oct | STPI | STPI - QPR <sup>(A)</sup>                           | 31-Oct | IT   | TDS Return (July - September)   |
| 11-Oct | GST  | GSTR - 1 (for Sept 24) <sup>(C)</sup>               |        |      |   |
| 13-Oct | GST  | GSTR - 5 (NRTP)                                     |        |      |   |
| 13-Oct | GST  | GSTR - 1 - QRMP (for July - Sept 24) <sup>(D)</sup> |        |      |   |
| 13-Oct | GST  | GSTR - 6 (ISD)                                      |        |      |   |
| 15-Oct | IT   | TCS Return (July-Sep)                               |        |      |   |
| 15-Oct | IT   | Form 15G/15H (July-Sep)                             |        |      |   |
| 20-Oct | GST  | GSTR - 3B (for Sept 24)                             |        |      |   |
| 20-Oct | GST  | GSTR - 5A (OIDAR)                                   |        |      |   |

#### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -1 states. | (F) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states. | (G) Taxpayers having Aggregate Annual Turnover more than INR 50 Mn - half yearly return, and Taxpayer having AATO upto INR 50 Mn - Yearly return | (H) 30 days from the date of last invoice (Assumed to be last day of the previous month) | (I) If the Annual General Meeting held on 30th September 2024





NOVEMBER

UNESCO WORLD HERITAGE SITE IN INDIA: VITTALA TEMPLE, HAMPI

## ACTIVITIES

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     | 1   | 2   |
| 3   | 4   | 5   | 6   | 7   | 8   | 9   |
| 10  | 11  | 12  | 13  | 14  | 15  | 16  |
| 17  | 18  | 19  | 20  | 21  | 22  | 23  |
| 24  | 25  | 26  | 27  | 28  | 29  | 30  |

| DATE   | REG  | ACTIVITY  | DATE   | REG  | ACTIVITY   |
|--------|------|---|--------|------|--|
| 05-Nov | SEZ  | SEZ - MPR   | 25-Nov | GST  | PMT - 06 (for Oct 24) <sup>(D)</sup>   |
| 07-Nov | FEMA | ECB 2 Return  | 29-Nov | MCA  | Filing of Form MGT-7-Annual Return <sup>(F)</sup>  |
| 07-Nov | EQL  | EQL @6% online advt   |        |      |  |
| 07-Nov | STPI | STPI - MPR  | 30-Nov | STPI | STPI - SOFTEX <sup>(G)</sup>   |
| 07-Nov | IT   | TDS/ TCS Deposit (Oct 24)   | 30-Nov | SEZ  | SEZ - SOFTEX <sup>(G)</sup>  |
|        |      |   | 30-Nov | IT   | Safe Harbour Form 3CEFA FY 2023-24   |
| 10-Nov | STPI | STPI - SERF <sup>(A)</sup>  | 30-Nov | IT   | TP- Master file Form 3CEAA FY 2023-24  |
| 10-Nov | GST  | GSTR - 7 (TDS)  |        |      |  |
| 10-Nov | GST  | GSTR - 8 (TCS)  | 30-Nov | IT   | Filing of ITR of taxpayers who are required to furnish TP report (including partners of such firm) |
| 10-Nov | GST  | GST SRM-II <sup>(B)</sup>   |        |      |  |
| 10-Nov | SEZ  | SEZ - SERF  | 30-Nov | IT   |  |
| 11-Nov | GST  | GSTR - 1 (for Oct 24) <sup>(C)</sup>                              |        |      |  |
| 13-Nov | GST  | QRMP (IFF) (for Oct24) <sup>(D)(E)</sup>                          |        |      |  |
| 13-Nov | GST  | GSTR - 6 (ISD)  |        |      |  |
| 13-Nov | GST  | GSTR - 5 (NRTP)   |        |      |  |
| 15-Nov | IT   | ITR due date for corporate and tax audit taxpayers (non TP cases) |        |      |  |
| 15-Nov | IT   | Form 16A (July-Sep 24)  |        |      |  |
| 20-Nov | GST  | GSTR - 3B (for Oct 24)  |        |      |  |
| 20-Nov | GST  | GSTR - 5A (OIDAR)   |        |      |  |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) If the Annual General Meeting held on 30th September 2024 | (G) 30 days from the date of last invoice (Assumed to be last day of the previous month)



Revised/belated ITR for AY-2024-25 (other than resident individuals)

## DECEMBER

## UNESCO WORLD HERITAGE SITE IN INDIA: KALKA-SHIMLA RAILWAY - NARROW GAUGE RAILWAY

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
| 1   | 2   | 3   | 4   | 5   | 6   | 7   |
| 8   | 9   | 10  | 11  | 12  | 13  | 14  |
| 15  | 16  | 17  | 18  | 19  | 20  | 21  |
| 22  | 23  | 24  | 25  | 26  | 27  | 28  |
| 29  | 30  | 31  |     |     |     |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY                                  | DATE   | REG  | ACTIVITY   |
|--------|------|---|--------|------|--|
| 05-Dec | SEZ  | SEZ - MPR                                 | 25-Dec | GST  | PMT - 06 (for Nov 24) <sup>(D)</sup>                                 |
| 07-Dec | FEMA | ECB 2 Return                              | 30-Dec | STPI | STPI - SOFTEX <sup>(F)</sup>   |
| 07-Dec | IT   | TDS/ TCS Deposit (Nov 24)                 | 30-Dec | SEZ  | SEZ - SOFTEX <sup>(F)</sup>  |
| 07-Dec | STPI | STPI - MPR                                | 30-Dec | IT   | TP CbCR Form 3CEAD for Accounting Year 2023                          |
| 07-Dec | EQL  | EQL @6% online advt                       | 31-Dec | IT   | Revised/belated ITR for AY 2024-25 (other than resident individuals) |
| 10-Dec | STPI | STPI - SERF <sup>(A)</sup>                | 31-Dec | GST  | GSTR- 9 & 9C (for FY: 2023-24)                                       |
| 10-Dec | GST  | GSTR - 7 (TDS)                            | 31-Dec | FEMA | Annual Performance Report for FY24                                   |
| 10-Dec | GST  | GSTR - 8 (TCS)                            |        |      |  |
| 10-Dec | GST  | GST SRM-II <sup>(B)</sup>                 |        |      |  |
| 10-Dec | SEZ  | SEZ - SERF                                |        |      |  |
| 11-Dec | GST  | GSTR - 1 (for Nov 24) <sup>(C)</sup>      |        |      |  |
| 13-Dec | GST  | QRMP (IFF) (for Nov 24) <sup>(D)(E)</sup> |        |      |  |
| 13-Dec | GST  | GSTR - 6 (ISD)                            |        |      |  |
| 13-Dec | GST  | GSTR - 5 (NRTP)                           |        |      |  |
| 15-Dec | IT   | Advance tax Q3                            |        |      |  |
| 20-Dec | GST  | GSTR - 3B (for Nov 24)                    |        |      |  |
| 20-Dec | GST  | GSTR - 5A (OIDAR)                         |        |      |  |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the previous month)



# JANUARY

UNESCO WORLD HERITAGE SITE IN INDIA: VALLEY OF FLOWERS NATIONAL PARKS, UTTARAKHAND

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     | 1   | 2   | 3   | 4   |
| 5   | 6   | 7   | 8   | 9   | 10  | 11  |
| 12  | 13  | 14  | 15  | 16  | 17  | 18  |
| 19  | 20  | 21  | 22  | 23  | 24  | 25  |
| 26  | 27  | 28  | 29  | 30  | 31  |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY  | DATE   | REG  | ACTIVITY  |
|--------|------|---|--------|------|---|
| 05-Jan | SEZ  | SEZ - MPR   | 15-Jan | IT   | Revised/belated ITR for AY 2024-25 (for resident individuals) |
| 07-Jan | FEMA | ECB 2 Return                                      | 20-Jan | GST  | GSTR - 3B (for Dec 24) <sup>(C)</sup>                         |
| 07-Jan | IT   | TDS/ TCS Deposit (Dec 24)                         | 20-Jan | GST  | GSTR - 5A (OIDAR)   |
| 07-Jan | STPI | STPI - MPR  | 22-Jan | GST  | GSTR - 3B - QRMP (for Oct - Dec 2024) <sup>(E)</sup>          |
| 07-Jan | EQL  | EQL @6% online advt                               | 24-Jan | GST  | GSTR - 3B - QRMP (for Oct - Dec 2024) <sup>(F)</sup>          |
| 10-Jan | STPI | STPI - SERF <sup>(A)</sup>                        | 30-Jan | SEZ  | STPI - SOFTEX <sup>(G)</sup>                                  |
| 10-Jan | GST  | GSTR - 7 (TDS)                                    | 30-Jan | STPI | STPI - SOFTEX <sup>(G)</sup>                                  |
| 10-Jan | STPI | STPI - QPR <sup>(A)</sup>                         | 30-Jan | IT   | Form 27D (Oct-Dec)  |
| 10-Jan | GST  | GST SRM-II <sup>(B)</sup>                         | 31-Jan | IT   | TDS Return (Oct-Dec)  |
| 10-Jan | GST  | GSTR - 8 (TCS)                                    | 31-Jan | IT   | TP intimation Form 3CEAC                                      |
| 10-Jan | SEZ  | SEZ - SERF  |        |      |   |
| 11-Jan | GST  | GSTR - 1 (for Dec 24) <sup>(C)</sup>              |        |      |   |
| 13-Jan | GST  | GSTR - 5 (NRTP)                                   |        |      |   |
| 13-Jan | GST  | GSTR - 1 - QRMP (for Oct - Dec 24) <sup>(D)</sup> |        |      |   |
| 13-Jan | GST  | GSTR - 6 (ISD)                                    |        |      |   |
| 15-Jan | IT   | TCS Return (Oct-Dec)                              |        |      |   |
| 15-Jan | IT   | Form 15G/ 15H (Oct-Dec)                           |        |      |   |

## NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -1 states. | (F) Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states. | (G) 30 days from the date of last invoice (Assumed to be last day of the previous month)



**FEBRUARY**

**UNESCO WORLD HERITAGE SITE IN INDIA: ELLORA CAVES, MAHARASHTRA**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     |     | 1   |
| 2   | 3   | 4   | 5   | 6   | 7   | 8   |
| 9   | 10  | 11  | 12  | 13  | 14  | 15  |
| 16  | 17  | 18  | 19  | 20  | 21  | 22  |
| 23  | 24  | 25  | 26  | 27  | 28  |     |

**ACTIVITIES**

| DATE   | REG  | ACTIVITY                                  | DATE   | REG | ACTIVITY                                   |
|--------|------|---|--------|-----|--|
| 05-Feb | SEZ  | SEZ - MPR                                 | 25-Feb | GST | PMT - 06 (for Jan 25) <sup>(D)</sup>       |
| 07-Feb | FEMA | ECB 2 Return                              | 28-Feb | IT  | Start date for Lower deduction certificate |
| 07-Feb | STPI | STPI - MPR                                |        |     |  |
| 07-Feb | IT   | TDS/ TCS Deposit (Jan 25)                 |        |     |  |
| 07-Feb | EQL  | EQL @6% online advt                       |        |     |  |
| 10-Feb | STPI | STPI - SERF <sup>(A)</sup>                |        |     |  |
| 10-Feb | GST  | GSTR - 7 (TDS)                            |        |     |  |
| 10-Feb | GST  | GSTR - 8 (TCS)                            |        |     |  |
| 10-Feb | GST  | GST SRM-II <sup>(B)</sup>                 |        |     |  |
| 10-Feb | SEZ  | SEZ - SERF                                |        |     |  |
| 11-Feb | GST  | GSTR - 1 (for Jan 25) <sup>(C)</sup>      |        |     |  |
| 13-Feb | GST  | QRMP (IFF) (for Jan 25) <sup>(D)(E)</sup> |        |     |  |
| 13-Feb | GST  | GSTR - 5 (NRTP)                           |        |     |  |
| 13-Feb | GST  | GSTR - 6 (ISD)                            |        |     |  |
| 15-Feb | IT   | Form 16A (Oct - Dec 23)                   |        |     |  |
| 20-Feb | GST  | GSTR - 3B (for Jan 25)                    |        |     |  |
| 20-Feb | GST  | GSTR - 5A (OIDAR)                         |        |     |  |

**NOTES**

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF.



# MARCH

UNESCO WORLD HERITAGE SITE IN INDIA: FATEHPUR SIKRI, UTTAR PRADESH

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     |     | 1   |
| 2   | 3   | 4   | 5   | 6   | 7   | 8   |
| 9   | 10  | 11  | 12  | 13  | 14  | 15  |
| 16  | 17  | 18  | 19  | 20  | 21  | 22  |
| 23  | 24  | 25  | 26  | 27  | 28  | 29  |
| 30  | 31  |     |     |     |     |     |

## ACTIVITIES

| DATE   | REG  | ACTIVITY                                  | DATE   | REG  | ACTIVITY  |
|--------|------|---|--------|------|---|
| 02-Mar | STPI | STPI - SOFTEX (For Jan 25) <sup>(F)</sup> | 13-Mar | GST  | GSTR - 6 (ISD)  |
| 02-Mar | SEZ  | SEZ - SOFTEX (For Jan 25) <sup>(F)</sup>  | 15-Mar | IT   | Advance tax Q4  |
| 05-Mar | SEZ  | SEZ - MPR                                 | 15-Mar | IT   | Full Advance tax under section 44AD/44ADA                     |
| 07-Mar | STPI | STPI - MPR                                |        |      | Last date to apply for Lower deduction certificate FY 2024-25 |
| 07-Mar | FEMA | ECB 2 Return                              | 20-Mar | GST  | GSTR - 3B (for Feb 25)  |
| 07-Mar | IT   | TDS/ TCS Deposit (Feb 25)                 | 20-Mar | GST  | GSTR - 5A (OIDAR)   |
| 07-Mar | EQL  | EQL @6% online advt                       | 25-Mar | GST  | PMT - 06 (for Feb 25) <sup>(D)</sup>                          |
| 10-Mar | STPI | STPI - SERF <sup>(A)</sup>                | 30-Mar | STPI | STPI - SOFTEX <sup>(F)</sup>                                  |
| 10-Mar | GST  | GSTR - 7 (TDS)                            | 30-Mar | SEZ  | SEZ - SOFTEX <sup>(F)</sup>                                   |
| 10-Mar | GST  | GSTR - 8 (TCS)                            | 31-Mar | GST  | CMP-02 (for FY: 2024-25)                                      |
| 10-Mar | SEZ  | SEZ - SERF                                | 31-Mar | GST  | RFD-11 (LUT) (for FY: 2025-26)                                |
| 10-Mar | GST  | GST SRM-II <sup>(B)</sup>                 |        |      | EQL @2% e-commerce Updated Tax Return for FY 2021-22          |
| 11-Mar | GST  | GSTR - 1 (for Feb 25) <sup>(C)</sup>      | 31-Mar | EQL  | EQL @2% e-commerce  |
| 13-Mar | GST  | GSTR - 5 (NRTP)                           | 31-Mar | IT   | Updated Tax Return for FY 2021-22                             |
| 13-Mar | GST  | QRMP (IFF) (for Feb 25) <sup>(D)(E)</sup> | 31-Mar | IT   | Filing of Form 67   |

### NOTES

(A) Due date for STPI-MPR/ QPR may differ for each locations. | (B) Special Monthly statement to be filed by manufacturers of specified goods (such as pan masala and specified tobacco products) - Return containing details of inputs used and the final goods produced by the manufacturer | (C) Taxpayers having aggregate TO more than INR 50 Mn. | (D) For those taxpayers who are availed the Quarterly Return Monthly Payment (QRMP) option. | (E) For those taxpayers who are furnishing outward supplies through IFF. | (F) 30 days from the date of last invoice (Assumed to be last day of the relevant month)


## ABBREVIATION

| Abbreviation       | Meaning  |
|--------------------|--|
| TDS                | Tax Deducted at Source   |
| TCS                | Tax Collected at Source  |
| EQL                | Equalization Levy  |
| ITR                | Income Tax Return  |
| FTC                | Foreign tax Credit   |
| TP                 | Transfer Pricing   |
| CBCR               | Country by Country Reporting   |
| MCA                | Ministry of Corporate Affairs  |
| FEMA               | Foreign Exchange Management Act  |
| PFY                | Previous Financial Year  |
| MPR                | Monthly Performance Report   |
| QPR                | Quarterly Performance Report   |
| QRMP               | Quarterly Return, Monthly Payment of taxes   |
| TO                 | Turnover   |
| ISD                | Input Service Distributor  |
| STPI               | Software Technology Park of India  |
| SERF               | Service Exports Reporting Form   |
| SEZ                | Special Economic Zone  |
| Category -1 states | Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep  |
| Category -2 states | Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi                               |
| QRMP Scheme        | A registered person who has an aggregate turnover of up to INR 50Mn in the preceding financial year, is eligible for the QRMP Scheme. The taxpayers who opted for the QRMP scheme can use the Invoice Furnishing Facility (IFF) which allows quarterly GSTR-1 filers to upload their invoices every month. |

## iCAL

To ensure that you do not miss out on any **compliance deadline**, we have calendarised all the key due dates pertaining to income tax, indirect tax and other corporate laws. The individual calendar invites (.ics files) attached in this pdf will seamlessly sync with your Microsoft Outlook Calendar without disturbing your default Outlook Calendar and will be shown in separate Calendar windows within your Outlook Calendar. Once the invites get synced with your Calendar, a reminder window will pop-up for the due dates 7 days before the due date as well as on the due date.

To use the Calendar invites:

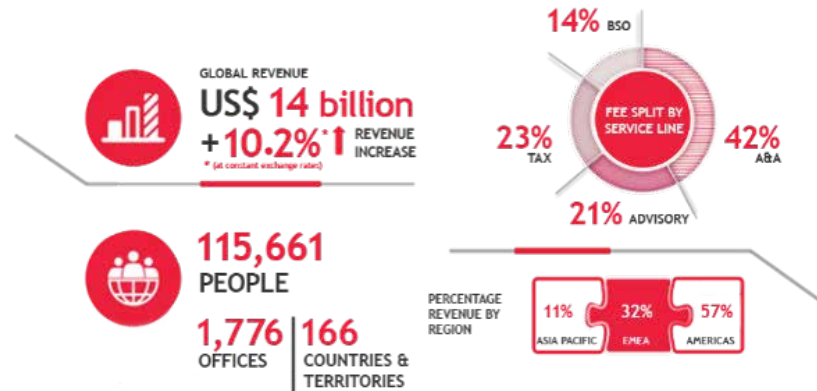
- ▶ Please click on the attachment icon  present on the leftmost pane of this pdf.
- ▶ Double click on the invite file and click on OK to sync the invites with your calendar.
- ▶ The synced invites can also be deleted from your Calendar view.

Note: Please open the attachments only with Adobe.

# ABOUT BDO

## ABOUT BDO GLOBAL

BDO is a leading professional services organisation with a presence in 160+ countries and over 115,600 people working out of more than 1,750 offices. We endeavor to deliver an exceptional client experience through a tailored solutions approach, while partnering with our employees and clients globally.



\*Note: Financial results are as of 30 September 2023

## ABOUT BDO IN INDIA

BDO in India offers Assurance, Tax, Advisory, Business Services & Outsourcing and Digital Services for both domestic and international clients across industries. The team at BDO in India consists of over 10000+ professionals led by more than 350+ partners and directors operating out of 19 offices, across 14 key cities.



**88%** OF OUR CLIENTS PERCEIVE EXPERTISE OUR PARTNERS BRING AS VALUABLE

**87%** OF OUR CLIENTS ARE SATISFIED WITH OUR SERVICE DELIVERY



\* This includes employees from our shared services centres in India





For any queries, kindly write to us at [taxadvisory@bdo.in](mailto:taxadvisory@bdo.in)

For any other feedback or suggestions, please write to [marketing@bdo.in](mailto:marketing@bdo.in)

Ahmedabad  
Westgate Business Bay, Floor 6  
Office No. 601, Block A, S.G. Highway Makarba,  
Ahmedabad 380051, INDIA

Bengaluru - Office 1  
Prestige Nebula, Floor 3  
Infantry Road  
Bengaluru 560001, INDIA

Bengaluru - Office 2  
SV Tower, No. 27, Floor 3 & 4  
80 Feet Road, 6th Block, Koramangala  
Bengaluru 560095, INDIA

Bhopal  
Floor 3, Pradhan Business Center  
Ansal Pradhan Enclave, E 8 Arera Colony  
Near Dana Pani Square, Bhopal 462026, INDIA

Chandigarh  
Plot no. 55, Floor 5  
Industrial & Business Park  
Phase 1, Chandigarh 160002, INDIA

Chennai  
Olympia Cyberspace, Floor 10, Module 4  
No: 4/22 Arulayiammanpet, SIDCO Industrial  
Estate Guindy, Chennai 600032, INDIA

Coimbatore  
Pacom Square, Floor 3, 104/1, Sakthi  
Main Road, Bharathi Nagar, Ganapathy  
Coimbatore 641006, INDIA

Delhi NCR - Office 1  
Magnum Global Park, Floor 21, Archview Drive,  
Sector 58, Golf Course Extn Road  
Gurugram 122011, INDIA

Delhi NCR - Office 2  
Windsor IT Park, Plot No: A-1  
Floor 2, Tower B, Sector 125  
Noida 201301, INDIA

Goa  
BIZ - Nest, Floor 7  
A Wing, Sunteck Corporate Park  
Opp. Shram Shakti Bhavan, Patto  
Panaji, Goa 403001, INDIA

Hyderabad  
1101/B, Manjeera Trinity Corporate  
JNTU-Hitech City Road, Kukatpally  
Hyderabad 500072, INDIA

Kochi  
XL/215 A, Krishna Kripa  
Layam Road, Ernakulam  
Kochi 682011, INDIA

Kolkata  
Floor 4, Duckback House  
41, Shakespeare Sarani  
Kolkata 700017, INDIA

Ahmedabad  
Westgate Business Bay, Floor 6  
Office No. 601, Block A, S.G. Highway Makarba,  
Ahmedabad 380051, INDIA

Mumbai - Office 1  
The Ruby, Level 9, North West &  
South East Wings, Senapati Bapat Marg  
Dadar (W), Mumbai 400028, INDIA

Mumbai - Office 2  
601, Floor 6, Raheja Titanium, Western Express  
Highway, Geetanjali Railway Colony, Ram Nagar  
Goregaon (E), Mumbai 400063, INDIA

Mumbai - Office 3  
Floor 20, 2001 & 2002 - A Wing, 2001 - F Wing  
Lotus Corporate Park, Western Express Highway  
Ram Mandir Fatak Road, Goregaon (E)  
Mumbai 400063, INDIA

Pune - Office 1  
Floor 6, Building No. 1  
Cerebrum IT Park, Kalyani Nagar  
Pune 411014, INDIA

Pune - Office 2  
Floor 2 & 4, Mantri Sterling, Deep Bunglow  
Chowk, Model Colony, Shivaji Nagar  
Pune 411016, INDIA

Vadodara  
1008, Floor 10, "OCEAN", Sarabhai Compound  
Nr. Centre Square Mall, Dr. Vikram Sarabhai  
Marg Vadodara 390023, INDIA

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO India LLP to discuss these matters in the context of your particular circumstances. BDO India LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO India LLP or any of its partners, employees or agents.

BDO India LLP, a limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and for-ms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Copyright © 2024 BDO India LLP. All rights reserved. Published in India.

Visit us at [www.bdo.in](http://www.bdo.in)

