

DUE DATES FOR THE MONTH OF JANUARY, 2019

A. Due dates for Compliances under GST	
11-01-2019	Due date for filing GSTR-1 for m/o Dec 2018 → Applicable for taxpayers with Annual Aggregate turnover Above Rs. 1.50/- Crore or opted to file monthly Return (Rs. One Crore Fifty Lacs) only.
18-01-2019	Due date for filing GSTR-4 (to be filed by a Composition Dealer) for the period from Oct to Dec 2018.
20-01-2019	GSTR-3B for the m/o Dec 2018. Pay due Tax till this date.
31-01-2019	Due date for filing GSTR-1 for Oct to Dec 2018 → Applicable for taxpayers with Annual Aggregate turnover BELOW Rs. 1.50/- Crore.
31-01-2019	Due date for filing GSTR-7 (to be filed by the persons who is required to deduct TDS under GST for the period from Oct to Dec 2018.
31-01-2019	Due date for filing GSTR-8 (to be filed by the persons who are required to deduct TDS under GST for the period from Oct to Dec 2018.
B. Due dates for Compliance under Income tax	
07-01-2019	Due date for deposit of tax deducted /collected at source for m/o Dec 2018.
14-01-2019	Due date for issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property) in m/o Nov 2018
14-01-2019	Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o Nov 2018
15 -01-2019	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of Dec 2018 has been paid without the production of a challan.
15 -01-2019	Quarterly statement of TCS deposited for the quarter ending December 31, 2018
30-01-2019	Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2018.
30-01-2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA (TDS on Immovable property) in m/o Dec 18.
30-01-2019	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IB (TDS on Certain Rent payment) in m/o Dec 18.
31-01-2019	Quarterly Return for TDS deducted for Dec Quarter
C. Due dates for Compliances under statutory dues	
15-01-2019	PF Payment for m/o Dec 2018.
15-01-2019	ESIC Payment for m/o Dec 2018.
25-01-2019	PF Return filling for Dec-2018 (including pension and Insurance scheme forms).