

STATUORY TAX COMPLIANCE CALENDER FOR JUNE 2023**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of MAY, 2023. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07.06.2023
2	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of APRIL, 2023	14.06.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of APRIL, 2023	14.06.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of APRIL, 2023	14.06.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of April, 2023 Note: Applicable in case of specified person as mentioned under section 194S	14.06.2023
6	Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of MAY, 2023 has been paid without the production of a challan	15.06.2023
7	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2023	15.06.2023
8	First instalment of advance tax for the assessment year 2024-25	15.06.2023
9	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2022-23	15.06.2023
10	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2023	15.06.2023
11	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2022-23	15.06.2023
12	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2022-23	29.06.2023
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2023	30.06.2023
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2023	30.06.2023
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2023	30.06.2023

16	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of May, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30.06.2023
17	Return in respect of securities transaction tax for the financial year 2022-23	30.06.2023
18	Quarterly 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, 2023	30.06.2023
19	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2022-23	30.06.2023
20	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2023	30.06.2023
21	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2022-23. This statement is required to be furnished to the unit holders in form No. 64B	30.06.2023
22	Furnishing of Equalisation Levy statement for the Financial Year 2022-23	30.06.2023

Compliance Requirement Under GST

A. Filing of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
May, 2023	Due Date for filling GSTR – 3B return for the month of May, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. Due Date for filling GSTR – 3B return for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	20th June, 2023

b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

May, 2023	Due Date for filling GSTR – 3B return for the month of May, 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22nd June, 2023
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Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

May, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th June, 2023
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Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

B. Filing Form GSTR-1:

Monthly return (May, 2023)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.	11.06.2023
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.06.2023
GSTR -6	Every Input Service Distributor (ISD)	13.06.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.06.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.06.2023

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore	13.06.2023
Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.06.2023

E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

Due Date	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.06.2023
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Labour laws

1	Provident Fund Payment for MAY	15.06.2023
2	ESI Payment for MAY	15.06.2023

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this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with

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