

Statutory Compliance Calendar

May, 2023

AKTN AND COMPANY
Chartered Accountants

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I. Income Tax

Head of Compliance	Compliance Details	Due Date
TCS Liability Deposit	Due date of depositing TDS/TCS liabilities under the Income Tax Act, 1961 for the month of April, 2023.	7-May-23
Filing of Form 24G	Due date for furnishing of form 24G by an office of the government where TDS/TCS for the month of April, 2023 has been paid without the production of a challan	15-May-23
TDS Certificate	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and 194S in the month of March, 2023.	15-May-23
TCS Return	TCS Return of Q4 for the Financial Year 2022-23.	15-May-23
Form No. 3BB	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April, 2023.	15-May-23
TCS Certificate	TCS certificates for the Q4 of the Financial Year 2022-23.	30-May-23
TDS Return	TDS Return of Q4 for the Financial Year 2022-23.	31-May-23
Form 61A	Due date for furnishing of statement of financial transaction (Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2022-23.	31-May-23
Form 61B	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2022 by reporting financial institutions.	31-May-23
Form 9A	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2023)	31-May-23
Form 10	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2023).	31-May-23
Form No. 49C	Submission of a statement of Financial Year 2022-23 by Non-Resident having a liaison office in India	31-May-23

II. Goods & Service Tax

Head of Compliance	Compliance Details	Due Date
GSTR-7- TDS return	GSTR 7 is a return to be filed by the persons who is required to deduct TDS under GST.	10-May-23
GSTR-8- TCS Return	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.	10-May-23
GSTR-1	1. GSTR-1 by registered person with aggregate turnover exceeding INR 5 Cr. during preceding year. 2. GSTR-1 by Registered person, with aggregate turnover of less than INR 5 Cr. during preceding year, opted for monthly filing of return under QRMP	11-May-23

GST-1 IFF (Invoice Furnishing Facility)	GSTR-1, IFF of a registered person with turnover less than INR 5 Cr. during the preceding year and who has opted for quarterly filing of return under QRMP.	13-May-23
GSTR-6	Filing return by Input Service Distributors.	13-May-23
GSTR-3B	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Cr. during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Cr. during preceding year, opted for monthly filing of return under QRMP.	20-May-23
GSTR-5	GSTR-5 to be filed by Non-Resident Taxable Person for the month of April, 2023.	20-May-23
GSTR-5A	GSTR-5A to be filed by OIDAR Service Providers for the month of April, 2023.	20-May-23
Payment of GST-QRMP	Due date of payment of GST liability by the registered person whose aggregate turnover was less than INR 5 Crores during preceding year and who has opted for quarterly filing of return.	25-May-23

III. Labour Laws

Head of Compliance	Compliance Details	Due Date
Provident Fund	Due Date for payment of Provident fund contribution for the month of April, 2023.	15-May-23
ESI	Payment of ESI in respect of the contribution for the month of April, 2023.	15-May-23

IV. Ministry of Corporate Affairs

Head of Compliance	Compliance Details	Due Date
LLP Form 11	Annual Return of Limited Liability Partnership "LLP"	30-May-23

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