

**STATUTORY COMPLIANCE DUE DATES – JUNE – 2025**

**Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF, ROC, FEMA, DGFT & Karnataka Professional Tax.**

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of May, 2024. However, all 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.
7	Income-Tax Equalization levy	Due date for deposit of Equalization levy for the month of May, 2025.
10	GST GSTR-7	Filing of GSTR-7 for the month of May, 2025 by persons who are required to deduct GST TDS.
10	GST GSTR – 8	Filing of GSTR-8 for the month of May, 2024 by E-Commerce Operators (GST TCS).
10	FEMA Form ECB 2	Due date for the borrowers to report actual ECB transaction on monthly basis through AD category I bank (7 Working days).
11	GST GSTR-1	Filing of GSTR-1 for the month of May, 2025 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of May 2025.
13	GST GSTR-1/IFF	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility(IFF) under QRMP scheme.
13	GST GSTR – 5	Filing of GSTR-5 for the month of May, 2025 by a non-resident taxable person of all outward taxable supplies and tax payable.
14	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of April, 2025.
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2024 has been paid without the production of a challan.
15	Income - Tax FORM-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 May 2025.
15	Income-Tax TDS	Due date for furnishing quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2025

Due Date	Statutory Compliance	Description
15	Income-Tax TDS	Due date for furnishing certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2024-25
15	Income-Tax Advance Tax	First installment of advance tax for the Assessment year 2026-27
15	Income-Tax 64D	Due date for furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2024-25
15	Income-Tax 64E	Due date for furnishing the statement of income distributed by the Securitization Trust to the investors shall be furnished to the Income-tax Dept. in Form 64E on or before 15th June of the financial year following the previous year during which the income is distributed.
15	Income-Tax (Client Code Modifications)	Due date for furnishing statement by a recognized association in respect of transactions in which client codes been modified after registering in the system for the month of May, 2025
15	ESI	ESI Payment & Return filing for the month of May, 2025.
15	EPF	EPF Payment & Return filing for the month of May, 2025.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of May, 2025.
20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of May, 2025 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of May, 2025.
25	GST PMT-06	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.
28	GST GSTR-11	Filing of GSTR-11 by persons having Unique Identification Number (UIN) of statement of inward supplies for claiming a GST refund.
29	Income-Tax 3CEK	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 2024-25
29	Income-Tax (Foreign Transfer Reporting)	Due date for electronically submission of information pertaining to any transfer of the share of, or interest in, a foreign company/entity as referred to in Explanation 5 to section 9(1)(i) which takes place during the Financial Year 2024-25

DueDate	Statutory Compliance	Description
29	ROC NDH-1	Due date for furnishing return of Statutory Compliance by Nidhi Companies.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of May, 2025.
30	Income-Tax STT	Return in respect of securities transaction tax for the financial year 2024-25
30	Income-Tax TDS	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, 2025
30	Income-Tax 64C	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 2024-25
30	Income-Tax 64B	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2024-25. This statement is required to be furnished to the unit holders in form No. 64B
30	Income-Tax Equalisation levy	Furnishing of Equalisation Levy statement for the Financial Year 2024-25
30	Income-Tax Securitization Trust	Annual statement pertaining to income distributed during year 2024-25 by a securitization trust
30	Income-Tax Expenditure Statement	Furnishing of statement containing the particulars of expenditures specified under section 35D(2)(a) (if the assessee is required to submit return of income by July 31, 2025)
30	ROC DPT – 3	The due date for filing return of Deposit for the FY 2024-25
30	Income-Tax TDS	Due date for furnishing TDS Payment under section 194-IA,194-IB,194M,194S in the month of May, 2025
30	DGFT IEC Code	Due date for Importer - Exporter Code Renewal/Updation.
30	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.

**Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.**

*This Document was Updated on 31-May-2025*