

STATUTORY COMPLIANCE DUE DATES -JUNE-2023		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.		
Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	TDS/TCS Remittance for the month of May 2023, for all sum deducted 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 Equalisation levy	Due date for deposit of Equalisation levy.
10	GST GSTR 7	Filing of GSTR-7 for the month of May 2023 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of May 2023 by E-Commerce Operators. (GST TCS)
11	GST GSTR-1	Filing of GSTR-1 for the month of May 2023 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
11	GST GSTR-1	Filing of GSTR-1 by registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.
13	GST GSTR-1/IFF	Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional).
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of May 2023.
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, 2023.
15	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2023
15	Income-Tax Advance Tax	First instalment of advance tax for the assessment year 2024-25.
15	Income-Tax TDS	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2022-23.
15	Income-Tax FORM-24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May 2023 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 2023.
15	Income-Tax FORM-64D	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	ESI	ESI Payment & Return filing for the month of May 2023.

Manohar Chowdhry & Associates

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15	EPF	EPF Payment & Return filing for the month of May 2023.
20	GST GSTR-5	Filing of GSTR-5 of Non-Resident Taxable Person for the month of May 2023.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of May 2023.
20	GST GSTR-3B	Filing of GSTR-3B for the month of May 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns.
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.
29	Income-Tax Form-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 2022-23
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, 2023.
30	Income-Tax Form-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 2022-23.
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, 2023.
30	Income-Tax TDS	Return in respect of securities transaction tax for the financial year 2022-23
30	Income-Tax Form-35AC (4)/ (5)	Report by an approved institution/public sector company under section 35AC (4)/ (5) for the year ending March 31, 2023.
30	Income-Tax Form-64B	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	Income-Tax Pan Deadline	Deadline for linking PAN with Aadhaar to avoid PAN becoming inoperative.
30	Income-Tax Equalisation levy	Furnishing of Equalisation Levy statement for the Financial Year 2022-23.
30	ROC Form-DPT 3	Due date for filing of Return of Deposits for the FY 2022-23.
	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.

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