

STATUTORY COMPLIANCE DUE DATES -MAY-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 April 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.
10	GST GSTR 7	Filing of GSTR-7 for the month of April 2023 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of April 2023 by E-Commerce Operators. (GST TCS)
11	GST GSTR-1	Filing of GSTR-1 for the month of April 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.
13	GST GSTR-1	Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional).
13	GST GSTR-5	Filing of GSTR-5 of Non-Resident Taxable Person for the month of April 2023.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of April 2023.
15	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 March, 2023.
15	Income-Tax TCS	Quarterly statement of TCS deposited for the quarter ending March 31, 2023
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 April 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 April 2023.
15	ESI	ESI Payment & Return filing for the month of April 2023.
15	EPF	EPF Payment & Return filing for the month of April 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 April 2023.
20	GST GSTR-3B	Filing of GSTR-3B for the month of April 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns.

22	GST GSTR-3B	Filing of GSTR-3B for the month of April, 2023 for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B for Group A states.
24	GST GSTR-3B	Filing of GSTR-3B Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing for Group B States.
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 April, 2023.
30	Income-Tax Form-49C	Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2022-23.
30	Income-Tax TCS	Issue of TCS certificates for the 4th Quarter of the Financial Year 2022-23.
31	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2023.
31	Income-Tax Form-61A	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act with respect for the financial year 2022-23.
31	Income-Tax 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 the calendar year 2022 by reporting financial institutions.
31	Income-Tax Pan Allotment	Application for allotment of PAN in case of a non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2022-23 and hasn't been allotted any PAN.
31	Income-Tax Form-9A	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply the income of the 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	Income-Tax 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 a return of income on or before July 31, 2023).
	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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