

Statutory and Tax Compliance Calendar for May, 2022

We have tried to compile updates till 30th April, 2022 and please note List of Compliance may not be exhaustive list of Compliances.

Income Tax Act

- **07/05/2022**
 - a. Due date for deposit of Tax deducted/collected for the month of April, 2022. 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
- **15/05/2022**
 - a. Due date for issue of TDS Certificate in **Form 16B** for tax deducted under **section 194-IA** (TDS on Immovable property), for the month of March, 2022
 - b. Due date for issue of TDS Certificate in **Form 16C** for tax deducted under **section 194-IB** (TDS on Certain Rent payment) for the month of March, 2022 and
 - c. Due date for issue of TDS Certificate in **Form 16D** for tax deducted under **section 194-M** (TDS on payment to resident contractor or resident professional) and under **section 194-N** (TDS on cash withdrawal in excess of Rs 1 crore) for the month of March, 2022
 - d. Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2022 has been paid without the production of a challan
 - e. Quarterly statement of TCS deposited for the quarter ending March 31, 2022
 - f. 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, 2022
- **30/05/2022**
 - a. Due date for furnishing of challan-cum-statement in Form No. 26QB in respect of tax deducted under section 194-IA (TDS on Immovable property) for the month of April, 2022
 - b. Due date for furnishing of challan-cum-statement in Form No. 26QC in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) for the month of April, 2022
 - c. Due date for furnishing of challan-cum-statement in Form No. 26QD in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore) for the month of April, 2022
 - d. Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2021-22
 - e. Issue of TCS certificates for the 4th Quarter of the Financial Year 2021-22
- **31/05/2022**
 - a. Quarterly statement of TDS deposited for the quarter ending March 31, 2022
 - b. Return of tax deduction from contributions paid by the trustees of an approved superannuation fund
 - c. Due date for furnishing of statement of financial transaction (SFT) in Form No. 61A as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2021-22
 - d. 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 2021 by reporting financial institutions
 - e. Application for allotment of PAN in case of non-individual resident person, which enters into a

financial transaction of Rs. 2,50,000 or more during FY 2021-22 and hasn't been allotted any PAN

- f. Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN

As per notification no. 17/2022 dated 29th March 2022 **PAN-AADHAAR LINKING** is extended till **31st March 2023 BUT FEES u/s 234H** is prescribed for linking PAN - Aadhaar as follows

1. NIL - Till 31st March 2022
2. Rs. 500 - from 1st April 2022 to 30th June 2022
3. Rs. 1000 - from 1st July to 31st March 2023.

After 31st March 2023 PAN Card will be inoperative/cancelled and all the provision of not submitting the PAN Card will be applicable. Once your PAN becomes inoperative, you will not be able to file income tax return, open bank account, invest in mutual funds etc.

GST

- **10/05/2022**
 - a. GST monthly return for the month of April, 2022 (GSTR 8) for E-commerce operators who is required to collect tax at source (TCS) for all the taxable supplies, registered under GST.
 - b. GST monthly return for the month March, 2022 (GSTR 7) for authorities deducting tax at source (TDS).
- **11/05/2022**
 - a. GST monthly return for the month of April, 2022 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
- **13/05/2022**
 - a. GST monthly return for the month of April, 2022 (GSTR 6) for Input Service Distributor
 - b. 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.
- **20/05/2022**
 - a. GST monthly return for the month of April, 2022 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
 - b. GST monthly return for the month of April, 2022 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crores in the previous financial year but opted monthly filing
 - c. GST Monthly return for the month of April, 2022 (GSTR 5) for Non-resident Foreign Tax Payers.
 - d. GST Monthly return for the month of April, 2022 (GSTR 5A) for NRI Taxpayer & OIDAR service provider.
- **22/05/2022**
 - a. GST monthly return for the month of April, 2022 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in some specified 15 states.

States: - Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh

- **24/05/2022**
 - a. GST monthly return for the month of April, 2021 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in other category of specified 22 states.

States: - J&K, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha
- **25/05/2022**
 - a. The taxpayer has to deposit tax using form PMT-06 by the 25th of the following month, for the first and second months of the quarter. The taxpayers can pay their monthly tax liability either in the Fixed Sum Method (FSM), also popular as 35% challan method, or use the Assessment Method (SAM).
- **28/05/2022**
 - a. GSTR 11 must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.
- RFD-10: - Eighteen months after end of the quarter for which refund is to be claimed

ESI, PT and PF

- **11/05/2022**
 - The half yearly return of ESIC for the period October 2021 to March 2022.
- **15/05/2022**
 - a. Filing of PF Return (ECR mode) and Monthly PF payment for April-2022
 - b. ESIC payment for the month of April,2022
- **31/05/2022**
 - a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of April ,2022 (where annual liability is above Rs.1,00,000)

MCA

Applicability of Audit Trail Extended

The applicability of using accounting software having Audit trail has been further deferred and now shall be applicable from financial year commencing on or after the 1st April, 2023

CSR-1 – Registration of Entities for undertaking CSR activities. It is One-time form.

CSR-2- The due date of CSR-2 for FY 2020-21 extended to 31.05.2022

- **30/05/2022**
 - a. LLP Form 11 an annual statement for submitting details of the business of the LLP and its partners for the FY 2021-22.
 - b. Form PAS-6 (Filed half yearly for period of Oct 2021- March 2022) Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.

Maharashtra Public Trust

- **31/05/2022**
 - a. Due date for filing of Form 10BD for Trust having approval u/s 80G for details of donation received in FY 21-22.
 - b. Due date of downloading certificate of donation in Form 10BE based upon Form 10BD filed by trust to each Donor.

Trust Registration- Due date of electronic filing of form 10AB seeking registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 extended to 30th September, 2022. The CBDT issued Circular No. 08/2022 dated March 31, 2022

Maharashtra Co-operative Society

- The due date to file tax returns of the previous year is **30th September of every year**. If a housing society fails to file its returns by the due date, it is required to pay interest at 1% per month or part of the month, calculated under simple interest on tax payable on the outstanding tax liability

UDIN – to be **generated within 60 days** from signing of certificates, financial or audit reports. The CBDT has extended the last date for **updating UDINs** for all the IT forms at the e-filing portal to **31st May, 2022**.