

## Statutory and Tax Compliance Calendar for May, 2023

<b>INCOME TAX ACT</b>			
<b>Compliance Relating To</b>	<b>Form No.</b>	<b>Period</b>	<b>Due date</b>
Due date for deposit of Tax collected	<b>Challan 281</b>	Apr-23	07-05-2022
Deposit of Equalization Levy	<b>Challan 285</b>	Apr-23	07-05-2023
Issue of TDS Certificate for tax deducted under <b>section 194-IA</b> (TDS on Immovable property)	<b>Form 16B</b>	Mar-23	15-05-2023
Issue of TDS Certificate for tax deducted under <b>section 194-IB</b> (TDS on Certain Rent payment)	<b>Form 16C</b>	Mar-23	15-05-2023
Due date for issue of TDS Certificate for tax deducted under <b>section 194M</b> (TDS on payment to resident contractor or resident professional)	<b>Form 16D</b>	Mar-23	15-05-2023
Income Tax TDS Certificate for tax deducted under <b>section 194S</b> (TDS on payment made for the transfer of Virtual	<b>Form 16E</b>	Mar-23	15-05-2023
Quarterly statement of TCS deposited for the quarter ending	<b>Form 27EQ</b>	Mar-23	15-05-2023
Due date for furnishing statement by a stock exchange in respect of transactions in which client code been modified after registering in the system	<b>Form 3BB</b>	Apr-23	15-05-2023
Due date for deposit of Tax deducted	<b>Challan 281</b>	Apr-23	30-05-2023
Details of Deposit of TDS/TCS by book entry by an office of the Government	<b>Form 24G</b>	Apr-23	15-05-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable	<b>Form 26QB</b>	Apr-23	30-05-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent	<b>Form 26QC</b>	Apr-23	30-05-2023
Furnishing of challan-cum-statement 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)	<b>Form 26QD</b>	Apr-23	30-05-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Asset)	<b>Form 26QE</b>	Apr-23	30-05-2023
Issue of TCS certificates for the 4th Quarter	<b>Form 27D</b>	Apr-Jun23	30-05-2023
Quarterly statement of TDS deposited	<b>Form 24Q/26Q/27Q</b>	Apr-Jun23	31-05-2023
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		2022-23	31-05-2023
Return of tax deduction from contributions paid by the trustees of an approved superannuation fund		2022-23	31-05-2023

As per notification no. 17/2022 dated 28th March 2023 **PAN-AADHAAR LINKING** is extended till **30th June 2023**  
 Rs. 1000 - from 1st April 2023 to 30th June 2023  
 After 30th June 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 able to file income tax return, open bank account, invest in mutual funds etc.

<b>GST RELATED DUE DATES</b>			
<b>Compliance Relating To</b>	<b>Form No.</b>	<b>Period</b>	<b>Due date</b>
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Apr-23	10-05-2023
Monthly return for E-commerce operators who is required to collect tax at source (TCS) for all the taxable supplies, registered under GST.	GSTR -8	Apr-23	10-05-2023
Monthly return applicable for taxpayers with Annual Aggregate Turnover more than 5 Crore or <b>TO &gt; 1.5 crore and opted to file monthly return</b>	GSTR -1	Apr-23	11-05-2023
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	IFF(Optional)	Apr-23	13-05-2023
Monthly return for Input Service Distributors	GSTR -6	Apr-23	13-05-2023
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Apr-23	20-05-2023
Taxpayer having an aggregate turnover of <b>more Rs.5 Crores or opted to file monthly return</b>	GSTR - 3B	Apr-23	20-05-2023
The QRMP taxpayer has to deposit tax 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).	PMT 06	Apr-23	25-05-2023
Inward supply is received by the UIN holders.	GSTR-11	Apr-23	28-05-2023
Eighteen months after end of the quarter for which refund is to be claimed	RFD-10		

<b>ROC RELATED DUE DATES</b>			
<b>Compliance Relating To Company</b>		<b>Period</b>	<b>Due date</b>
<b>The applicability of using accounting software having Audit trail has been applicable from financial year commencing on or after the 1st April, 2023</b>			<b>from 1/4/2023</b>
empanelment of concurrent auditors	MGT-14		within 30 days from the date of Passing Resolution or Formulating the Agreement.
An annual statement for submitting details of the business of the LLP and its partners	LLP Form 11	FY 2022-23	30-05-2023
(half yearly) Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.	Form PAS-6	Oct22 - Mar23	30-05-2023

<b>ESI, PT and PF</b>			
The half yearly return of ESIC	ESI Form 5	Oct-Mar23	11-05-2023
a) Filing of PF Return and Monthly PF payment	ECR	Apr-23	15-05-2023
b) ESIC payment		Apr-23	15-05-2023
Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)	Form IIIB /MTR 6	Apr-23	31-05-2023

**UDIN**

to be **generated within 60 days** from signing of certificates, financial or audit reports.