

Statutory and Tax Compliance Calendar for June, 2022

We have tried to compile updates till 31st May, 2022 and please note List of Compliance may not be exhaustive list of Compliances.

Income Tax Act

- **07/06/2022**
 - a. Due date for deposit of Tax deducted/collected (TDS/TCS) for the month of May, 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

- **14/06/2022**
 - 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 May, 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 May, 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 May, 2022.

- **15/06/2022**
 - a. First installment of advance tax (15%) by all assesses (other than 44AD & 44ADAD cases) (challan No.280) for the assessment year 2023-24.
 - b. Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2022 has been paid without the production of a challan.
 - c. Quarterly TDS certificates (in respect of tax deducted for payments other than salary) **Form16A** for the quarter ending March, 2022.
 - d. Certificate of tax deducted at source to employees in respect of salary paid and tax deducted **Form16** during Financial Year 2021-22
 - e. Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2022.

- **30/06/2022**
 - 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 May, 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 May, 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 May, 2022
 - d. Return in respect of Securities Transaction Tax (STT) for the financial year 2021-22
 - e. 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, 2022
 - f. 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 2021-22
 - g. Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2022
 - h. Due date for furnishing of statement of income distributed by business trust to its unit holders

during the financial year 2021-22. This statement is required to be furnished to the unit holders in form No. 64B

- i. Furnishing of Equalisation Levy statement for the Financial Year 2021-22

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 able to file income tax return, open bank account, invest in mutual funds etc.

GST

- **10/06/2022**
 - a. GST monthly return for the month of May, 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 May, 2022 (GSTR 7) for authorities deducting tax at source (TDS).
- **11/06/2022**
 - a. GST monthly return for the month of May, 2022 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
- **13/06/2022**
 - a. GST monthly return for the month of May, 2022 (GSTR 6) for Input Service Distributor
 - b. GST QRMP monthly return due date for the month of May, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.
- **20/06/2022**
 - a. GST monthly return for the month of May, 2022 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
 - b. GST monthly return for the month of May, 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 May, 2022 (GSTR 5) for Non-resident Foreign Tax Payers.
 - d. GST Monthly return for the month of May, 2022 (GSTR 5A) for NRI Taxpayer & OIDAR service provider.
- **22/06/2022**
 - a. GST monthly return for the month of May, 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

- **24/06/2022**
 - a. GST monthly return for the month of May, 2022 (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
- **25/06/2022**
 - a. The QRMP 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).
- **28/06/2022**
 - 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.
- **30/06/2022**
 - a. GSTR4 – Annual Return for Composition Dealer-The government waived the late fee for any delay in the filing on or before the due date, 30th April 2022, for FY 2021-22 until 30th June 2022. **Notification number 7/2022, dated 26th May 2022**
- RFD-10: - Eighteen months after end of the quarter for which refund is to be claimed

ESI, PT and PF

- **15/06/2022**
 - a. Filing of PF Return (ECR mode) and Monthly PF payment for May-2022
 - b. ESIC payment for the month of May,2022
- **30/06/2022**
 - a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of May ,2022 (where annual liability is above Rs.1,00,000)

MCA

- **30/06/2022**
 - a. LLP Form 11 an annual statement for submitting details of the business of the LLP and its partners for the FY 2021-22. (General Circular No.04/2022 dated. 27-05-2022.)
 - b. MCA has relaxed additional fees in case of delay in filing all the event based e-form by LLPs which are due on and after 25th February, 2022 to 31st May, 2022 up to 30th June, 2022. (General Circular No.06/2022 dated. 31-05-2022.)
 - c. The due date for filing Annual Return of Deposit DPT-3 for FY 2021-22.

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

Maharashtra Public Trust

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.