

STATUORY TAX COMPLIANCE CALENDER FOR JULY 2023**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of JUNE, 2023. However, all the 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	07.07.2023
2	Due date for deposit of TDS for the period April 2023 to June 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or	07.07.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of MAY, 2023	15.07.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of MAY, 2023	15.07.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of MAT, 2023	15.07.2023
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of MAY, 2023 Note: Applicable in case of specified person as mentioned under section 194S	15.07.2023
7	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June, 2023	15.07.2023
8	Quarterly statement of TCS deposited for the quarter ending 30 June, 2023	15.07.2023
9	Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June, 2023	15.07.2023
10	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 June, 2023	15.07.2023
11	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2023	15.07.2023
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of June, 2023	30.07.2023
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of JUNE, 2023	30.07.2023
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of JUNE, 2023	30.07.2023
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of JUNE, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30.07.2023
16	Quarterly statement of TDS deposited for the quarter ending June 30, 2023	31.07.2023

17	Return of income for the assessment year 2023-24 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.	31.07.2023
18	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending JUNE 31, 2023	31.07.2023
19	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2023)	31.07.2023
20	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2023	31.07.2023
21	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2023	31.07.2023

Compliance Requirement Under GST

A. Filing of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY		
<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
JUNE, 2023	Due Date for filling GSTR – 3B return for the month of June, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20th JULY, 2023
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
JUNE, 2023	Due Date for filling GSTR – 3B return for the month of JUNE 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filling og GSTR-3B	22nd JULY, 2023
Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep		
c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)		
JUNE, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th JULY, 2023
Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi		

B. Filing Form GSTR-1:

Monthly return (JUNE, 2023)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.	11.07.2023
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.07.2023
GSTR -6	Every Input Service Distributor (ISD)	13.07.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.07.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.07.2023

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	GSTR – 1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST	13.07.2023
Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.07.2023

E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

Due Date	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.	25.07.2023
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G. Monthly Payment of GST – CMP-08:

Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy. Period: April – June, 2023.	18.07.2023
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Labour laws

1	Provident Fund Payment for MAY	15.07.2023
2	ESI Payment for MAY	15.07.2023
3	ESI & PF Return	25.07.2023

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with

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