



# FCBM

The Apex Body OF India's Corrugated Packaging Industry  
SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for June 2025. This calendar provides GST due dates and income tax return due dates for June 2025, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

## **STATUORY TAX COMPLIANCE CALENDER FOR JUNE 2025**

### **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 MAY, 2025. 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	07.06.2025
2	Uploading of declarations received in Form 27C from the buyer in the month of May, 2025	07.06.2025
3	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of APRIL, 2025	14.06.2025

4	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of APRIL, 2025	14.06.2025
5	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of APRIL, 2025	14.06.2025
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of April, 2025 Note: Applicable in case of specified person as mentioned under section 194S	14.06.2025
7	Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of MAY, 2025 has been paid without the production of a challan	15.06.2025
8	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2025	15.06.2025
9	First instalment of advance tax for the assessment year 2026-27	15.06.2025
10	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2024-25	15.06.2025
11	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, 2025	15.06.2025
12	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2024-25	15.06.2025
13	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of May, 2025	15.06.2025
14	The statement of income distributed by the Securitisation Trust to the investors shall be furnished to the Income-tax Dept. in Form 64E on or before 15th June of the financial year following the previous year during which the income is distributed.	15.06.2025

15	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2024-25	29.06.2025
16	Electronically submission of information pertaining to any transfer of the share of, or interest in, a foreign company/entity as referred to in Explanation 5 to section 9(1)(i) which takes place during the Financial Year 2024-25	29.06.2025
17	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2025	30.06.2025
18	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2025	30.06.2025
19	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2025	30.06.2025
20	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of May, 2025 Note: Applicable in case of specified person as mentioned under section 194S	30.06.2025
21	Return in respect of securities transaction tax for the financial year 2024-25	30.06.2025
22	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, 2025	30.06.2025
23	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 2024-25	30.06.2025
24	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2024	30.06.2025

25	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2024-25. This statement is required to be furnished to the unit holders in form No. 64B	30.06.2025
26	Annual statement pertaining to income distributed during year 2024-25 by a securitisation trust	30.06.2025
27	Furnishing of statement containing the particulars of expenditures specified under section 35D(2)(a) (if the assessee is required to submit return of income by July 31, 2025)	30.06.2025
28	Furnishing of Equalisation Levy statement for the Financial Year 2024-25	30.06.2025

### **Compliance Requirement Under GST**

#### **A. Filing of GSTR – 3B / GSTR 3B QRMP**

<b>a) Taxpayers having aggregate turnover &gt; Rs. 5 Cr. in preceding FY</b>		
<b><u>Tax Period</u></b>	<b><u>PARTICULARS</u></b>	<b><u>Due Date</u></b>
May, 2025	Due Date for filling GSTR – 3B return for the month of May, 2024 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. Due Date for filling GSTR – 3B return for the quarter of January to March 2024 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	20th June, 2025
<b>b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)</b>		
May, 2025	Due Date for filling GSTR – 3B return for the month of May, 2025 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22nd June, 2025
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		
<b>c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)</b>		

May, 2025	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th June, 2025
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 (May, 2025)	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.	11.06.2025
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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	20.06.2025
GSTR -6	Every Input Service Distributor (ISD)	13.06.2025
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.06.2025
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.06.2025

### **D. GSTR - 1 QRMP monthly / Quarterly return**

Details of outward supply-IFF	a) GST QRMP monthly return due date for the month of May, 2025 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore	13.06.2025
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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	13.06.2025
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**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	25.06.2025
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**G. UIN HOLDERS-GSTR-II**

Statement of inward supply of goods or services or both received by UIN holders	28.06.2025
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**Labour laws**

1	Provident Fund Payment for MAY	15.06.2025
2	ESI Payment for MAY	15.06.2025

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Compiled by:

**ALOK KUMAR GUPTA**

**Chairman** Taxation & Legal Matters Committee **FCBM**