

DUE DATE COMPLIANCE CALENDAR FOR MAY 2023

A. Due dates for Compliances under GST

➤ **GSTR-3B – Monthly GST Return**

Turnover in the previous financial year	Return for the Month	Due Date
For Taxpayer with Annual Turnover More than Rs 5 crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	APRIL-2023	20-MAY

GSTR-1

Turnover	Return for Month / Quarter	Due Date
ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.	APRIL -2023	11-MAY
GSTR-1 / IFF - Optional for Taxpayers who have opted for QRMP	APRIL -2023	13-MAY

- 25-05-2023- Payment of tax in PMT-06 by a registered person who has opted to file return under QRMP Scheme in PMT-06 – challan for APRIL month
- 20-05-2023- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for APRIL month
- 20-05-2023- Due date for filing GSTR-5A (to be filed by the OIDAR) for APRIL month
- 13-05-2023- Due date for filing GSTR-6 (to be filed by Input Service Distributor for APRIL month.

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

- 10-05-2023- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for APRIL month)
- 10-05-2023- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for APRIL month.)
- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

B. Due dates for Compliance under Income tax

- 07-05-2023 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of APRIL.
- 15-05-2023- Quarterly statement of TCS deposited for the quarter ending March 31, 2023
- 30-05-2023- Issue of TCS certificates for the 4th Quarter of the Financial Year 2021-22
- 31-05-2023- Quarterly statement of TDS deposited for the quarter ending March 31, 2023
- 15-05-2023- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o MARCH
- 15-05-2023- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o MARCH

FOLLOW "TAX EXPERT MK GUPTA" ON YOUTUBE FOR SIMILAR LEGAL UPDATES

- 15-05-2023- Due date for issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in m/o MARCH
- 15-05-2023- Due date for issue of TDS Certificate for tax deducted under section 194-S (TDS on payment to resident contractor or resident professional) in m/o APRIL

- 30-05-2023-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of APRIL

C. **Due dates Compliances under ESI, PF Acts**

- 15-05-2023- ESIC Payment for m/o APRIL 2023
- 15-05-2023-PF Payment for m/o APRIL 2023

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