

## **DUE DATE COMPLIANCE CALENDAR FOR JULY 2023**

### **A. Due dates for Compliances under GST**

#### ➤ **GSTR-3B – Monthly GST Return**

<i>Turnover in the previous financial year</i>	<i>Return for the Month</i>	<i>Due Date</i>
<i>For Taxpayer with Annual Turnover More than Rs 5 crore &amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>JUNE-2023</i>	<i>20-JULY</i>
<i>For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - I</i>	<i>JUNE Quarter</i>	<i>22- JULY</i>
<i>For Taxpayer who is opting for QRMP Scheme having Turnover up to 5 crores. – category - II</i>	<i>JUNE Quarter</i>	<i>24- JULY</i>

#### **GSTR-1**

<i>Turnover</i>	<i>Return for Month / Quarter</i>	<i>Due Date</i>
<i>ABOVE INR. 5.00 Crore &amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i>	<i>JUNE -2023</i>	<i>11-JULY</i>
<i>GSTR-1- Optional for Taxpayers who have opted for QRMP</i>	<i>JUNE -2023</i>	<i>13-JULY</i>

- 20-07-2023- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for JUNE month

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

- 18-07-2023- CMP-08 (JUNE Quarter) - The Due Date for filing Form CMP-08 for Composition Dealers

- 20-07-2023- Due date for filing GSTR-5A (to be filed by the OIDAR) for JUNE month
- 13-07-2023- Due date for filing GSTR-6 (to be filed by Input Service Distributor for JUNE month.
- 10-07-2023- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for JUNE month
- 10-07-2023- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for JUNE 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**

- 31-07-2023- 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.

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- 07-07-2023 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of JUNE.
- 15-07-2023- Quarterly statement of TCS deposited for the quarter ending JUNE 30, 2023
- 31-07-2023- Quarterly statement of TDS deposited for the quarter ending JUNE 30, 2023
- 15-07-2023- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o MAY
- 15-07-2023- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o MAY
- 15-07-2023- 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 MAY

- 15-07-2023- 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 JUNE
- 30-07-2023-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 JUNE

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

- 15-07-2023- ESIC Payment for m/o JUNE 2023
- 15-07-2023-PF Payment for m/o JUNE 2023

D. **Due dates Compliances under FEMA**

15-07-2023- Annual return on Foreign Liabilities and Assets is required to be submitted by all the India resident companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 15th every year.

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