

Due Date Compliance Calendar for JUNE 2022 - Month of deadly compliances

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>Extended Due Date</i> |
|--|-----------------------------|--------------------------|
| <i>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.</i> | MAY -2022 | 20-JUNE |

From February 2022 onwards, if the GSTR-3B return for a particular month not filed by the taxpayer, then it will not be allowed to file the GSTR-1 of subsequent month.

GSTR-1

| <i>Turnover</i> | <i>Return for Month / Quarter</i> | <i>Extended Due Date</i> |
|---|-----------------------------------|--------------------------|
| <i>ABOVE INR. 5.00 Crore & For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i> | MAY -2022 | 11-JUNE |
| <i>IFF - Optional for Taxpayers who have opted for QRMP</i> | MAY -2022 | 13-JUNE |

- 25-06-2022- PMT06 - QRMP scheme taxpayers (filed for 1 and 2 month of every quarter) for MAY month

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

- 20-06-2022- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for MAY month
- 20-06-2022- Due date for filing GSTR-5A (to be filed by the OIDAR) for MAY month

- 13-06-2022- Due date for filing GSTR-6 (to be filed by Input Service Distributor for MAY month).
- 10-06-2022- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST under GST for MAY month)
- 10-06-2022- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for MAY month).
- RFD-10 - 18 Months after the end of quarter for which refund is to be claimed.

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

B. Due dates for Compliance under Income tax

- 07-06-2022 - Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of MAY.
- 14-06-2022- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o APRIL
- 14-06-2022- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o APRIL
- 14-06-2022- Due date for issue of TDS Certificate for tax deducted under section 194-M in m/o APRIL
- 15-06-2022- Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2022
- 15-06-2022- Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2021-22
- 15-06-2022- First instalment of advance tax for the assessment year 2023-24

- 30-06-2022-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of MAY
- 30-06-2022-To link PAN to your Aadhaar on or before June 30, 2022, with charge of Rs. 500/-

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

C. Due dates Compliances under ESI, PF Acts

- 15-06-2022- ESIC Payment for m/o MAY 2021
- 15-06-2022- PF Payment for m/o MAY 2021

D. Due dates Compliances under Companies Act

- 30-06-2022- Due Date for Annual Return of LLPs required to be filed by all LLPs irrespective of turnover during the year

E. Due dates Compliances under DGFT

- 30-06-2022- an IEC holder has to update its IEC electronically every year from April to June. If there is no change in the IEC particulars, then also updation and confirmation are required from the IEC holder. For the FY 2022-23, 30th June is the last date to update or modify your IEC particulars.

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