

# JUNE 2023 COMPLIANCE CALENDAR

## GST

SAT

10

- **GSTR - 7** (Monthly)  
Summary Return of  
TDS & Payment under  
GST Law

- **GSTR - 8** (Monthly)  
Summary Return of  
TCS & Payment under  
GST Law

SUN

11

**GSTR - 1** (Monthly)

Return of Outward  
Supply where Turnover  
> Rs.5 crore or  
Non-QRMP scheme.

TUE

13

- **GSTR-5** (Monthly)  
Summary of Outward Taxable  
Supplies & tax payable by  
Non-resident taxable person.

- **GSTR-6** (Monthly)  
Details of ITC received and  
distributed by ISD

- **IFF** (Monthly)  
Invoice Furnishing Facility who  
have opted for QRMP scheme.

TUE

20

- **GSTR - 3B** (Monthly)  
Summary of Outward  
Supplies, ITC Claimed  
and Net Tax Payable -  
Turnover > Rs. 5 crore  
in the last FY or  
Non-QRMP scheme

- **GSTR - 5A** (Monthly)  
Summary of Outward  
Taxable Supplies & tax  
payable by OIDAR

SUN

25

- **PMT-06**  
(Monthly)

Challan for depositing  
GST under QRMP  
scheme.

FRI

30

- **GSTR - 4**  
(Amnesty Scheme)

Returns for taxpayers who  
opted into the composition  
scheme during the  
aforesaid periods but  
missed filing on or before  
the respective due dates at  
a reduced late fee of  
Rs.500 per return. No late  
fee applies in the case of  
Nil GSTR-4.

FRI

30

- **GSTR - 9**  
(Amnesty Scheme)  
Annual GST returns for  
regular taxpayers to whom  
filing is applicable for the  
respective financial years not  
yet filed at a reduced late fee  
of Rs.20,000 per return.

- **GSTR - 10**  
(Amnesty Scheme)  
Final returns not filed within  
the timeline defined by the  
GST law where the GST  
registration was cancelled,  
can file at a reduced late fee

For Any Queries, please write to us:



[info@sharmaandpagaria.com](mailto:info@sharmaandpagaria.com)

**Sharma & Pagaria**

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Excellence | Integrity | Independence

Sharma & Pagaria is a 57 year old boutique advisory service provider with its founders having a combined experience of more than a 115+ years in the financial advisory domain. The team comprises qualified and motivated CA's, Tax Specialists, Audit & Finance Experts, and Capital Market Research & Management Consultants, who bring focused expertise in their respective domains.

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## LABOUR LAWS

THU

15

### Challans

To: Concerned Regional Officer

PF ACT

Remittance of Contribution

THU

15

### Challans

To: Concerned Regional Officer

ESI ACT

Remittance of Contribution

TUE

20

### Form 5A

To: Labour Commissioner

KARNATAKA TAX ON PROFESSION

Challan

## TDS / TCS

WED

07

Challan No.  
ITNS-281

(Deposit of Tax Deducted/Collected for May, 2023)

WED

14

Form 16B (U/S194-IA for April, 2023)

Form 16C (U/S 194-IB for April, 2023)

Form 16D (U/S 194M for April, 2023)

THU

15

Form 16A  
(Quarterly TDS certificate for the quarter ending March 31, 2023)

Form 16  
(TDS certificate for the F.Y 2022-23)

FRI

30

Form 26QB (U/S 194-IA for May, 2023)

Form 26QC (U/S 194-IB for May, 2023)

Form 26QD (U/S 194M for May, 2023)

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## INCOME TAX

THU

15

- First instalment of advance tax for the assessment year 2024-25

-Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2022-23

THU

29

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 2022-23

FRI

30

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 2022-23

FRI

30

-Return in respect of securities transaction tax for the financial year 2022-23

-Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2023

FRI

30

Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2022-23. This statement is required to be furnished to the unit holders in form No. 64B

FRI

30

-Furnishing of Equalisation Levy statement for the Financial Year 2022-23

-Deadline for linking PAN with Aadhaar to avoid PAN becoming inoperative

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## MCA

FRI

30

Form DPT-3

WHY IS  
**COMPLIANCE**  
IMPORTANT?

TO KNOW MORE  
**REACH OUT TO US**

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