

| STATUTORY COMPLIANCE DUE DATES -JULY-2023 | | |
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| Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax. | | |
| Due Date | Statutory Compliance | Description |
| 7 | Income-Tax Monthly TDS/TCS | TDS/TCS Remittance for the month of June 2023, for all sum deducted 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. |
| 7 | Income-Tax Quarterly TDS/TCS | Due date for deposit of TDS for the period April 2023 to June 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H. |
| 7 | Income-Tax Equalisation levy | Due date for deposit of Equalisation levy for the month of June 2023. |
| 10 | GST GSTR 7 | Filing of GSTR-7 for the month of June 2023 by persons who are required to deduct GST TDS. |
| 10 | GST GSTR-8 | Filing of GSTR-8 for the month of June 2023 by E-Commerce Operators. (GST TCS). |
| 11 | GST GSTR-1 | Filing of GSTR-1 for the month of June 2023 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing. |
| 11 | GST GSTR-1 | Filing of GSTR-1 by registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP. |
| 13 | GST GSTR-1/IFF | Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional). |
| 13 | GST GSTR-6 | Filing of GSTR-6 of Input Service Distributors for the month of June 2023. |
| 15 | Income-tax Others | Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending June 2023. |
| 15 | Income-Tax TDS | Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of May 2023. |
| 15 | Income Tax 15G/15H | Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending June 2023. |
| 15 | Income-Tax TCS | Quarterly statement of TCS deposited for the quarter ending June 30 2023. |

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| 15 | FEMA FLA Return | Filing of FLA return for CY under FEMA 1999 based on audited/ unaudited accounts of the entity by all the companies which have received FDI and/or made overseas investment. |
| 15 | Income-Tax FORM-3BB | Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of June 2023. |
| 15 | ESI | ESI Payment & Return filing for the month of June 2023. |
| 15 | EPF | EPF Payment & Return filing for the month of June 2023. |
| 18 | GST CMP-08 | Form GST CMP-08 is to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy for the quarter April-June 2023. |
| 20 | GST GSTR-5/5A | Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of June 2023. |
| 20 | Karnataka Professional Tax | Payment of Employees Salary Professional Tax and Return filing for the month of June 2023. |
| 20 | GST GSTR-3B | Filing of GSTR-3B for the month of June 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns. |
| 22 | GST GSTR-3B | Due Date for filling GSTR – 3B return for the month of June 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B (Group A) states. |
| 24 | GST GSTR-3B | Due Date for filling GSTR – 3B return for the month of June 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B (Group B) states. |
| 25 | GST PMT-06 | Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP. |
| 30 | Income-Tax TDS | Due 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 2023. |
| 30 | Income-Tax TCS | Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30 2023. |
| 31 | Income-Tax TDS/TCS | Quarterly statement of TDS/TCS deposited for the quarter ending June 30 2023, in form 26Q,27Q and 27EQ (Extended till 30th September 2023.) |
| 31 | Income-Tax Return filing | 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. |
| 31 | Income-Tax TDS | Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30 2023. |

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| 31 | Income-Tax Form 10BBB | Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June 2023. |
| 31 | Income Tax Form II | Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June 2023. |
| 31 | Income-Tax Others | Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F. |
| 31 | ROC Form-DPT 3 | Due date for filing of Return of Deposits for the FY 2022-23. (Extended due date) |
| 31 | Income-Tax Equalisation levy | Furnishing of Equalisation Levy statement for the Financial Year 2022-23. |
| | GST RFD-10 | Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed. |
| Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates. | | |
| <i>This Document was Updated on 01-07-2023</i> | | |