



## Monthly (June 2022) Legal Obligations for India

### (A) Income Tax Act, 1961

S.NO	Event Date	Form/Challan	Period	Particulars of the Obligations
1	7 <sup>th</sup> June 2022	Challan 281	May 2022	<b>Monthly</b> deposit for TDS or TCS by <b>Non- Govt. Deductor</b>
2	7 <sup>th</sup> June 2022	Challan 285	May 2022	<b>Monthly</b> deposit for Equalization Levy
3	14 <sup>th</sup> June 2022	Form 16 B	April 2022	<b>Monthly</b> issue of TDS Certificate under Section 194-IA
4	14 <sup>th</sup> June 2022	Form 16 C	April 2022	<b>Monthly</b> issue of TDS Certificate under Section 194-IB
5	14 <sup>th</sup> June 2022	Form 16 D	April 2022	<b>Monthly</b> issue of TDS Certificate under Section 194-IM
6	15 <sup>th</sup> June 2022	Challan No. 280	March 2022	<b>Quarterly</b> payment of <b>first</b> Advance Income Tax by All Assesses ( <b>15%</b> ) except <b>44AD</b> cases

7	15 <sup>th</sup> June 2022	Form 3BB	May 2022	<b>Monthly</b> filing of statement ( <b>return</b> ) by stock exchange for the transactions where client's codes are modified
8	15 <sup>th</sup> June 2022	Form 16	March 2022	<b>Annually</b> issue of TDS Certificates for <b>Salary</b>
9	15 <sup>th</sup> June 2022	Form 16 A	March 2022	<b>Quarterly</b> Issue TDS Certificate for <b>Non salary</b>
10	15 <sup>th</sup> June 2022	Form 24 G	May 2022	<b>Monthly</b> filing of statement (return) by Govt. deductor where TDS or TCS is paid <b>without</b> production of tax challan
11	30 <sup>th</sup> June 2022	Form 1	March 2022	<b>Annually</b> filing of Statement (return) for Equalization Levy.
12	30 <sup>th</sup> June 2022	Form 26QB	May 2022	<b>Monthly</b> filing of challan-cum-statement (return) for TDS under Section <b>194-IA</b>
13	30 <sup>th</sup> June 2022	Form 26QC	May 2022	<b>Monthly</b> filing of challan-cum-statement (return) for TDS under Section <b>194-IB</b>
14	30 <sup>th</sup> June 2022	Form 26QD	May 2022	<b>Monthly</b> filing of challan-cum-statement (return) for TDS under Section <b>194-M</b>

15	30 <sup>th</sup> June 2022	PAN	-----	<b>One time</b> linking of PAN with Aadhaar with late fee of INR 500 up to June 2022 and INR 1000 up to March 2023
16	30 <sup>th</sup> June 2022	Form 26QAA	March 2022	<b>Quarterly</b> filing of return for non-deduction of TDS by banks against interest on time deposit
17	30 <sup>th</sup> June 2022	Form 1/2	March 2022	<b>Annually</b> filing of return for Securities Transaction Tax (STT)

## (B) GST Act, 2017

S.NO	Event Date	Form/ Challan	Period	Particulars of the Obligations
1	10 <sup>th</sup> June 2022	GSTR - 7	May 2022	Monthly filing of return by Tax Deductor
2	10 <sup>th</sup> June 2022	GSTR -8	May 2022	Monthly filing of return by E-Commerce operator
3	11 <sup>th</sup> June 2022	GSTR - 1	May 2022	Monthly filing of return by Outward Supplies where annual turnover is exceeding Rs. 5 crore
4	13 <sup>th</sup> June 2022	IFF	May 2022	Monthly uploading of invoices under QRMP scheme
5	13 <sup>th</sup> June 2022	GSTR - 6	May 2022	Monthly filing of return by Input Service Distributor (ISD)
6	20 <sup>th</sup> June 2022	GSTR - 5	May 2022	Monthly filing of return by Non-resident dealer
7	20 <sup>th</sup> June 2022	GSTR - 5A	May 2022	Monthly filing of return by OIDAR service provider
8	20 <sup>th</sup> June 2022	GSTR - 3B	May 2022	Monthly deposit for GST where annual turnover is exceeding Rs. 5 crore

9	22 <sup>nd</sup> June 2022	GSTR - 3B	May 2022	<b>Monthly</b> deposit for GST where annual turnover is <b>not exceeding</b> 5 crore for Category- I States
10	24 <sup>th</sup> June 2022	GSTR - 3B	May 2022	<b>Monthly</b> deposit for GST where annual turnover is <b>not exceeding</b> Rs. 5 crore for Category- II States
11	25 <sup>th</sup> June 2022	GSTR - 3B	May 2022	<b>Monthly</b> deposit for GST where turnover is <b>not exceeding</b> Rs. 5 crore <b>and also</b> opted QRMP Scheme
12	25 <sup>th</sup> June 2022	GSTR - PMT-06	May 2022	<b>Monthly</b> deposit of tax for QRMP Scheme
13	28 <sup>th</sup> June 2022	GSTR-11	May 2022	<b>Monthly</b> filing of return by Unique Identification Number (UIN) holder like embassies etc. to get refund against ITC.
14	30 <sup>th</sup> June 2022	GSTR - 4	March 2022	<b>Annually</b> filling of return by <b>Composition dealers</b>

### (C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Period	Particulars of the Obligations
1	7 <sup>th</sup> June 2022	FEMA,1999	ECB	May 2022	Monthly filing of ECB return
2	15 <sup>th</sup> June 2022	ESI, 1948	ESI Challan	May 2022	Monthly deposit for ESI
3	15 <sup>th</sup> June 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	May 2022	Monthly filing of challan-cum-statement (return) for PF
4	30 <sup>th</sup> June 2022	Companies Act, 2013	DPT-3	March 2022	Annually filing of return for deposits and for not considered as Deposits
5	30 <sup>th</sup> June 2022	LLP Act 2008	Form 11	March 2022	Annually filing of return by 100% LLPs Scheduled original date was May 31, 2022 now extended
6	30 <sup>th</sup> June 2022	Companies Act, 2013	MBP -1	March 2023	Annually filing of Disclosure of Interest and Non-disqualification by director to Company.
7	30 <sup>th</sup> June 2022	Updation of IEC Details	-----	March 2022	Annually updation of IEC details.

8	30 <sup>th</sup> June 2022	Companies Act, 2013	-----	June 2022	<b>Quarterly</b> holding of Board of Director's Meeting by Companies.
9	30 <sup>th</sup> June 2022	Companies Act, 2013	Form CSR-2	March 2022	<b>Annually</b> filing of report on Corporate Social Responsibility (CSR). Scheduled <b>original date</b> was May 31, 2022 now <b>extended</b>

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