



Monthly (June 2022) Legal Obligations for India

(A) Income Tax Act, 1961

S.NO	Date of Event	Form/ Challan	Period Ending on	Frequency	Type of Legal Obligations
1	7 th June 2022	Challan 281	May 2022	Monthly	Deposit for TDS or TCS by Non- Govt. Deductor
2	7 th June 2022	Challan 285	May 2022	Monthly	Deposit for Equalization Levy
3	14 th June 2022	Form 16 B	April 2022	Monthly	Issue of TDS Certificate under Section 194-IA
4	14 th June 2022	Form 16 C	April 2022	Monthly	Issue of TDS Certificate under Section 194-IB
5	14 th June 2022	Form 16 D	April 2022	Monthly	Issue of TDS Certificate under Section 194-IM
6	15 th June 2022	Challan No. 280	March 2022	Quarterly	Payment of first Advance Income Tax by All Assesses (15%) except 44AD cases
7	15 th June 2022	Form 3BB	May 2022	Monthly	Filing of statement (return) by stock exchange for the transactions where client's codes are modified

8	15 th June 2022	Form 16	March 2022	Annually	Issue of TDS Certificates for Salary
9	15 th June 2022	Form 16 A	March 2022	Quarterly	Issue TDS Certificate for Non salary
10	15 th June 2022	Form 24 G	May 2022	Monthly	Filing of statement (return) by Govt. deductor where TDS or TCS is paid without production of tax challan
11	30 th June 2022	Form 1	March 2022	Annually	Filing of Statement (return) for Equalization Levy.
12	30 th June 2022	Form 26QB	May 2022	Monthly	Filing of challan-cum-statement (return) for TDS under Section 194-IA
13	30 th June 2022	Form 26QC	May 2022	Monthly	Filing of challan-cum-statement (return) for TDS under Section 194-IB
14	30 th June 2022	Form 26QD	May 2022	Monthly	Filing of challan-cum-statement (return) for TDS under Section 194-M
15	30 th June 2022	PAN	-----	One time	Linking of PAN with Aadhaar with late fee of INR 500 up to June 2022 and INR 1000 up to March 2023
16	30 th June 2022	Form 26QAA	March 2022	Quarterly	Filing of return for non-deduction of TDS by banks against interest on time deposit
17	30 th June 2022	Form 1/2	March 2022	Annually	Filing of return for Securities Transaction Tax (STT)

(B) GST Act, 2017

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

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

(C) Miscellaneous Acts

S.NO	Date of Event	Act	Application Form	Period Ending on	Frequency	Type of Legal Obligations
1	7 th June 2022	FEMA,1999	ECB	May 2022	Monthly	Filing of ECB return
2	15 th June 2022	ESI, 1948	ESI Challan	May 2022	Monthly	Deposit for ESI
3	15 th June 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	May 2022	Monthly	Filing of challan-cum-statement (return) for PF
4	30 th June 2022	Companies Act, 2013	DPT-3	March 2022	Annually	Filing of return for deposits and for not considered as Deposits
5	30 th 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 th June 2022	Companies Act, 2013	MBP -1	March 2023	Annually	Filing of Disclosure of Interest and Non-disqualification by director to Company.

7	30 th June 2022	Up dation of IEC Details	-----	March 2022	Annually	Up dation of IEC details.
8	30 th June 2022	Companies Act, 2013	-----	June 2022	Quarterly	Holding of Board of Director's Meeting by Companies.
9	30 th June 2022	Companies Act, 2013	Form CSR-2	March 2022	Annually	Filing of report on Corporate Social Responsibility (CSR). Scheduled original date was May 31, 2022 now extended

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