



Monthly (May 2022) Legal Obligations for India

(A) Income Tax Act, 1961

S.NO	Event Date	Form/Challan	Period	Particulars of the Obligations
1	7 th May 2022	Challan 281	April 2022	Monthly deposit for TDS / TCS by Non- Govt. Deductor
2	7 th May 2022	Challan 285	April 2022	Monthly deposit for Equalization Levy
3	14 th May 2022	Form 16 B	March 2022	Monthly issue of TDS Certificate under Section 194-IA
4	14 th May 2022	Form 16 C	March 2022	Monthly issue of TDS Certificate under Section 194-IB
5	14 th May 2022	Form 16 D	March 2022	Monthly issue of TDS Certificate under Section 194-IM
6	15 th May 2022	Form 3BB	April 2022	Monthly filing of statement (return) by stock exchange for the transactions where client's codes are modified

7	15 th May 2022	Form 24 G	April 2022	Monthly filing of statement (return) by Govt. deductor where TDS/TCS is paid without production of tax challan
8	15 th May 2022	Form 27EQ	March 2022	Quarterly filing of TCS return
9	30 th May 2022	Form 26QB	April 2022	Monthly filing of challan-cum-statement (return) for TDS under Section 194-IA
10	30 th May 2022	Form 26QC	April 2022	Monthly filing of challan-cum-statement (return) for TDS under Section 194-IB
11	30 th May 2022	Form 26QD	April 2022	Monthly filing of challan-cum-statement (return) for TDS under Section 194-M
12	30 th May 2022	Form 27D	March 2022	Quarterly issue of TCS Certificate
13	30 th May 2022	Form 49 C	March 2022	Annually filing of statement (return) by non- resident for liaison offices in India
14	31 st May 2022	Form 10BD	March 2022	Annually filing of return by the charitable organizations for Donations received under section 80G or 35
15	31 st May 2022	Form 24Q/26Q/27Q	March 2022	Quarterly filing of return for TDS

16	31 st May 2022	Form 49A	March 2022	One time PAN for non-individual resident entity where financial transactions are exceeding Rs. 2,50,000 .
17	31 st May 2022	Form No. 61A	March 2022	Annually filing of Specified Financial Statement (SFT) where cash receipt is exceeding Rs. 2 lacs against sales, Dividend, Interest, Capital Gain and Credit card etc.
18	31 st May 2022	Form No. 61B	Dec 2021	Annually filing of Specified Financial Statement (SFT) for the transactions as to be reportable under section 285BA(1)(k) and also to be filed for the zero transaction.

(B) GST Act, 2017

S.NO	Event Date	Form/ Challan	Period	Particulars of the Obligations
1	10 th May 2022	GSTR - 7	April 2022	Monthly filing of return by Tax Deductor
2	10 th May 2022	GSTR -8	April 2022	Monthly filing of return by E-Commerce operator
3	11 th May 2022	GSTR - 1	April 2022	Monthly filing of return by Outward Supplies where annual turnover is exceeding Rs. 5 crore
4	13 th May 2022	IFF	April 2022	Monthly uploading of invoices under QRMP scheme
5	13 th May 2022	GSTR - 6	April 2022	Monthly filing of return by Input Service Distributor (ISD)
6	20 th May 2022	GSTR - 5	April 2022	Monthly filing of return by Non-resident dealer
7	20 th May 2022	GSTR - 5A	April 2022	Monthly filing of return by OIDAR service provider
8	20 th May 2022	GSTR - 3B	April 2022	Monthly deposit for GST where annual turnover is exceeding Rs. 5 crore
9	22 nd May 2022	GSTR - 3B	April 2022	Monthly deposit for GST where annual turnover is not exceeding 5 crore for Category- I States

10	24 th May 2022	GSTR - 3B	April 2022	Monthly deposit for GST where annual turnover is not exceeding Rs. 5 crore for Category- II States
11	25 th May 2022	GSTR - 3B	April 2022	Monthly deposit for GST where turnover is not exceeding Rs. 5 crore and also opted QRMP Scheme
12	28 th May 2022	GSTR-11	April 2022	Monthly filing of return by Unique Identification Number (UIN) holder like embassies etc. to get refund against ITC.

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Period	Particulars of the Obligations
1	7 th May 2022	FEMA,1999	ECB	April 2022	Monthly filing of ECB return
2	15 th May 2022	ESI, 1948	ESI Challan	April 2022	Monthly deposit for ESI
3	15 th May 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	April 2022	Monthly filing of challan-cum-statement (return) for PF
4	30 th May 2022	LLP Act 2008	Form 11	March 2022	Annually filing of return by 100% LLPs
5	30 th May 2022	Companies Act, 2013	Form PAS 6	March 2022	Half yearly filing of Reconciliation of Share Capital by unlisted public companies with ROC
6	30 th May 2022	Companies Act, 2013	Form FC 4	March 2022	Annually filing of return by foreign companies.
7	31 st May 2022	Companies Act, 2013	Form CSR-2	March 2022	Annually filing of report on Corporate Social Responsibility (CSR) by eligible Companies

Published By



CA. Satish Agarwal

B.com (Hons) FCA

+919811081957

9/14 (First Floor) East Patel Nagar, New Delhi- 110008

Email: satishagarwal307@yahoo.com

Website: www.femainindia.com

- **Disclaimer**

- *The contents of this **article are solely for informational purpose**. Neither this article nor the information's as contained herein constitutes a contract or will form the basis of a contract.*
- *The material contained in this article does **not constitute** or **substitute professional advice** that may be required before acting on any matter.*
- *While every care has been taken in the preparation of this article to **ensure its accuracy at the time of publication**.*
- ***Satish Agarwal** assumes no responsibility for any error which despite all precautions may be found herein.*
- *We **shall not be liable for direct, indirect or consequential damages** if any arising out of or in any way connected with the use of this article or the information's as contained herein.*

May - 2022