

# STATUTORY COMPLIANCE CALENDAR AUGUST 2022

## INCOME TAX ACT

Actual date	Extended date	Returns / Form	Period	Description
07-Aug-22	N/A	TDS / TCS liability deposit	Jul-22	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
14-Aug-22	N/A	TDS Certificate	Jun-22	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of June, 2022.
15-Aug-22	N/A	Form 3BB	Jul-22	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 July 2022.
15-Aug-22	N/A	TDS Certificate	Apr-June 22	Due date for Quarterly TDS certificate (in respect of tax deducted for payment other than salary) for the quarter ending June 30, 2022.
15-Aug-22	N/A	Form 24G	Jul-22	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of July 2022 has been paid without the production of a challan.
30-Aug-22	N/A	TDS Challan cum statement	Jul-22	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M

## GST ACT

Actual date	Extended date	Returns / Form	Period	Description
10-Aug-22	N/A	GSTR -7 TDS return under GST	Jul-22	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
10-Aug-22	N/A	GSTR- 8 TCS return under GST	Jul-22	GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST.
11-Aug-22	N/A	GSTR -1	Jul-22	"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.  2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP".
13-Aug-22	N/A	GSTR-1-Invoice Furnishing Facility (IFF)	Jul-22	Invoice Furnishing Facility for uploading B2B Invoices for registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP. (Optional)
13-Aug-22	N/A	GSTR -6	Jul-22	Due Date for filing return by Input Service Distributors.
20-Aug-22	N/A	GSTR-5 & 5A	Jul-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
20-Aug-22	N/A	GSTR - 3B	Jul-22	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.  2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.
22-Aug-22 / 24-Aug-22	N/A	GSTR - 3B -Tax Liability Payment	Jul-22	Due Date for Payment of Tax Liability for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of return under QRMP.

## PROVIDENT FUND & E.S.I.

Actual date	Extended date	Returns / Form	Period	Description
15-Aug-22	N/A	Electronic Challan cum Return(ECR)	Jul-22	Due Date for payment of Provident fund and ESI contribution for the previous month.
15-Aug-22	N/A	ESIC	Jul-22	ESIC Payment for the Month of July 22

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