

# STATUTORY COMPLIANCE CALENDAR JUNE 2022

## COMPANIES ACT

Actual date	Extended date	Returns / Form	Period	Description
30-May-22	30-Jun-22	Form 11	FY 2021-22	Form 11 is an Annual Return of LLPs required to be filed by all LLPs irrespective of turnover during the year.
31-Mar-22	30-Jun-22	CSR-2	FY 2021-22	MCA mandated the filing of Form CSR-2 for all companies that fall under Section 135(1) and are required to engage in CSR activities under the Companies Act, 2013
30-Jun-22	N/A	MBP-1	Due Date at First board Meeting	Director's Disclosure of interest and Non-disqualification by companies
30-Jun-22	N/A	DPT-3	FY 2021-22	For the Companies who have taken outstanding loans
25-Feb-22 to 31-May-22	30-Jun-22	All LLP Forms	25-2-22 to 31-5-22	MCA has extended Due Date of all forms of LLP up to 30th June 2022 due to transition period from V-2 to V-3 version of MCA.

## INCOME TAX ACT

Actual date	Extended date	Returns / Form	Period	Description
07-Jun-22	N/A	TDS / TCS liability deposit	May-22	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
14-Jun-22	N/A	TDS Certificate	Apr-22	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of April, 2022.
15-Jun-22	N/A	1st Installment of Advance Tax	FY 2022-23	1st Installment of Advance Tax for the A.Y.2022-23
15-Jun-22	N/A	Form 3BB	May-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 May 2022.
15-Jun-22	N/A	Form 24G	May-22	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May 2022 has been paid without the production of a challan.
15-Jun-22	N/A	Filing of TDS Certificate	Quarterly	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2022
15-Jun-22	N/A	Certificate of TDS	FY 2021-22	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2021-22
15-Jun-22	N/A	Form 64D	FY 2021-22	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the Previous year 2021-22
30-Jun-22	N/A	TDS Challan cum statement	44682	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M
30-Jun-22	N/A	Form 26QAA	4th Quarter Jan22-Mar22	Interest other than interest on Securities not exceeding ₹ 10,000/- by every branch of a banking company without deducting tax
30-Jun-22	N/A	Form 64B	FY 2021-22	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2020-21. This statement is required to be furnished to the unit holders in form No. 64B
30-Jun-22	N/A	Form 64C	FY 2021-22	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2021-22
30-Jun-22	N/A	Equalization levy Statement	FY 2021-22	Furnishing of Equalization Levy statement for the Financial Year 2021-22
30-Jun-22	N/A	PAN Aadhar Linking		PAN Aadhar Linking (fee Rs. 500 upto 30.6.2022)

**GST ACT**

Actual date	Extended date	Returns / Form	Period	Description
10-Jun-22	N/A	GSTR -7 TDS return under GST	May-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-Jun-22	N/A	GSTR- 8 TCS return under GST	May-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-Jun-22	N/A	GSTR -1	May-22	"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.
13-Jun-22	N/A	GSTR-1-Invoice Furnishing Facility (IFF)	May-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-Jun-22	N/A	GSTR -6	May-22	Due Date for filing return by Input Service Distributors.
20-Jun-22	N/A	GSTR-5 & 5A	May-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
20-Jun-22	N/A	GSTR - 3B	May-22	GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.
25-Jun-22	N/A	GSTR - 3B -Tax Liability Payment	May-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.
30-Apr-22	30-Jun-22	GSTR - 4	FY 2021-22	Annual Return for Composition Dealers (without Late Fee)

**PROVIDENT FUND & E.S.I.**

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

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