

STATUTORY COMPLIANCE CALENDAR MAY 2022

COMPANIES ACT

Actual date	Extended date	Returns / Form	Period	Description
30-May-22	N/A	Form 11	2021 - 22	Form 11 is an Annual Return of LLPs required to be filed by all LLPs irrespective of turnover during the year.
30-May-22	N/A	PAS-6	Oct - Mar 2022	Form PAS-6 is a half-yearly 'Reconciliation of Share Capital Audit Report' form. It needs to be submitted by the unlisted public companies to the Registrar of Companies (ROC).
30-May-22	N/A	FC-4	2021 - 22	FC-4 is an annual return of foreign companies.

INCOME TAX ACT

Actual date	Extended date	Returns / Form	Period	Description
07-May-22	N/A	TDS / TCS liability deposit	Apr-22	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
15-May-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 March 2022.
15-May-22	N/A	Form 3BB	Apr-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 April 2022.
15-May-22	N/A	Form 24G	Apr-22	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April 2022 has been paid without the production of a challan.
15-May-22	N/A	TCS Statement	Jan - Mar 2022	Quarterly statement of TCS deposited for the quarter ending March 31, 2022.
30-May-22	N/A	TDS Challan cum statement	Apr-22	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-IM, in the month of December 2021.
30-May-22	N/A	TCS Certificate	Jan - Mar 2022	Due date of issuance of TCS certificates for the 4th Quarter of the Financial Year 2021-22.
15-May-22	N/A	TDS Statement	Jan - Mar 2022	Quarterly statement of TDS deposited for the quarter ending March 31, 2022.
31-May-22	N/A	Form 61A	2021 - 22	Due date for furnishing of statement of Specified financial transaction as per Section 285BA(1).
31-May-22	N/A	Form 61B	Calendar Year 2021	Due date for e-filing of annual statement of reportable accounts by reporting financial institution.
31-May-22	N/A	Allotment of PAN	Any Eligible Person	"1. Due date for filing Application for allotment of PAN of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2021-22 and has not been allotted any PAN.

GST ACT

Actual date	Extended date	Returns / Form	Period	Description
10-May-22	N/A	GSTR -7 TDS return under GST	Apr-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-May-22	N/A	GSTR- 8 TCS return under GST	Apr-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-May-22	N/A	GSTR -1	Apr-22	"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.
13-May-22	N/A	GSTR-1-Invoice Furnishing Facility (IFF)	Apr-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.
13-May-22	N/A	GSTR -6	Apr-22	Due Date for filing return by Input Service Distributors.
20-May-22	N/A	GSTR-5A	Apr-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
20-May-22	N/A	GSTR - 3B	Apr-22	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.
20-May-22	N/A	GSTR - 3B -Tax Liability Payment	Apr-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-May-22	N/A	Provident fund / ESI	2021 - 22	Due Date for payment of Provident fund and ESI contribution for the previous month.
25-May-22	N/A	PF Return	Mar-22	Filing of PF Return for the month of April'22.

JMP ASSOCIATES*Chartered Accountants*

5, Raja Subodh Mullick Square
2nd Floor, Kolkata - 700 013
M: +91 98303 28772
e: manish@jmpassociates.com