

# STATUTORY COMPLIANCE CALENDAR JULY 2022

## COMPANIES ACT

Actual date	Extended date	Returns / Form	Period	Description
15-Jul-22	N/A	FLA	2021-22	Required to be furnished by Indian company who have received FDI and/or made overseas investment
30-May-22	15-Jul-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.

## INCOME TAX ACT

Actual date	Extended date	Returns / Form	Period	Description
07-Jul-22	N/A	TDS / TCS liability deposit	Jun-22	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
15-Jul-22	N/A	TDS Certificate	May-22	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of May, 2022.
15-Jul-22	N/A	Form 3BB	Jun-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 June 2022.
15-Jul-22	N/A	FORM 15CC	Apr-June 22	Quarterly statement in respect of Foreign Remittances
15-Jul-22	N/A	FORM 15G/15H	Apr-June 22	Self Declaration by Individual to bank requesting not to deduct tax on Interest Income as their income is below exemption limit
15-Jul-22	N/A	TCS Return	Apr-June 22	Quarterly statement of TCS deposited for the quarter ending 30 June, 2022.
15-Jul-22	N/A	Form 24G	Jun-22	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of June 2022 has been paid without the production of a challan.
30-Jul-22	N/A	TDS Challan cum statement	Jun-22	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-M
30-Jul-22	N/A	TCS Certificate	Apr-June 22	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June 30, 2022.
31-Jul-22	N/A	Form 10BBB	Apr-June 22	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2022
31-Jul-22	N/A	FORM NO. 67	F.Y. 2021-22	Form for claiming foreign Tax Credit
31-Jul-22	N/A	FORM II	Apr-June 22	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2022
31-Jul-22	N/A	TDS Return	Apr-June 22	Quarterly statement of TDS deposited for the quarter ending June 30, 2022.
31-Jul-22	N/A	Income Tax Return	F.Y. 2021-22	"Return of income for the FY 2021-22 for all assessee other than: 1. corporate-assessee 2. non-corporate assessee (whose books of account are required to be audited) or 3. partner of a firm whose accounts are required to be audited 4. Assessee who is required to furnish a report under section 92E."

## GST ACT

Actual date	Extended date	Returns / Form	Period	Description
10-Jul-22	N/A	GSTR -7 TDS return under GST	Jun-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-Jul-22	N/A	GSTR- 8 TCS return under GST	Jun-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-Jul-22	N/A	GSTR -1	Jun-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-Jul-22	N/A	GSTR-1-Invoice Furnishing Facility (IFF)	Jun-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-Jul-22	N/A	GSTR -6	Jun-22	Due Date for filing return by Input Service Distributors.
20-Jul-22	N/A	GSTR-5 & 5A	Jun-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
20-Jul-22	N/A	GSTR - 3B	Jun-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-Jul-22 / 24-Jul-22	N/A	GSTR - 3B -Tax Liability Payment	Apr-June 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.
28-Jul-22	N/A	GSTR11	Jun-22	GSTR11 is a statement filed by every registered person/organisation who are given UIN, only during the month they purchase items for their own consumption while also getting tax credit/refund on their purchase
30-Apr-22	28-Jul-22	GSTR - 4	FY 2021-22	GSTR-4 is annual return filed by a registered person opting for a composition scheme. The due date was extended from 30.06.2022 to 28.07.2022 by the 47th GST Council meeting.
31-Jul-22	N/A	CMP-08	Apr-June 22	Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for composition levy. Extended by 47th GST Council meeting.

## PROVIDENT FUND & E.S.I.

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

## **JMP ASSOCIATES**

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