

Compliance Calendar - May 2023

A. Direct Tax/ PF/ ESI Compliance due dates for the month of May 2023

Due Date	Form	Period	Comments
07.05.2023	Challan No. 281	April 2023	Due date for deposit of tax deducted /collected
07.05.2023	Challan No. 285	April 2023	Due date for payment of equalization levy
15.05.2023	TDS certificate	March 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of March, 2023
15.05.2023	ESI Challan	April 2023	Due date for payment of ESI
15.05.2023	E-Challan & Return	April 2023	Due date for payment of Provident fund
15.05.2023	Form 27EQ	1 st January 2023 to 31 st March 2023	Quarterly statement of TCS deposited for the quarter ending March 31, 2023
20.05.2023	PT Challan & Return	April 2023	Due date for payment of PT
30.05.2023	Form No. 49C	Financial Year 2022-23	Submission of a statement by non-resident having a liaison office in India.
30.05.2023	Challan-cum-statement	April, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of April, 2023
30.05.2023	TCS certificate	Financial Year 2022-23	Issue of TCS certificates for the 4th Quarter of the Financial Year 2022-23.
31.05.2023	Form 24Q, Form 26Q, Form 27Q	1 st January 2023 to 31 st March 2023	Quarterly statement of TDS deposited for the quarter ending March 31, 2023
31.05.2023	Form No. 61A	Financial Year 2022-23	Due date for furnishing of statement of financial transaction as required to be furnished under sub-section (1) of section 285BA of the Act.
31.05.2023	Form 49A	Financial Year 2022-23	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2022-23 and hasn't been allotted any PAN

31.05.2023	Form 49A	Financial Year 2022-23	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't been allotted any PAN
31.05.2023	Form 9A	Financial Year 2022-23	Application for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2023)
31.05.2023	Form 10	Financial Year 2022-23	Statement to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2023)
31.05.2023	Form 10BD	Financial Year 2022-23	Statement of particulars to be filed under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961.
31.05.2023	Form 10BE	Financial Year 2022-23	Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35.

B. GST Compliance due dates for the month of May 2023

DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
10-05-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
10-05-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
11-05-2023	Tax payers having an aggregate turnover of more than Rs. 5 crores	GSTR 1	Monthly
11-05-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores	GSTR-1	Monthly
13-05-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme (IFF For Apr 23)	GSTR 1(IFF)	Monthly (Optional)
13-05-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
13-05-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
20-05-2023	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
20-05-2023	OIDAR service provider	GSTR-5A	Monthly
20-05-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
25-05-2023	Tax payers having an aggregate turnover upto Rs. 5 crores and opted for QRMP scheme	GST Payment if no	Monthly

		sufficient ITC balance in Apr 23	
28-05-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly

C. MCA related compliances for May 2023

Companies:

- Companies registered in India are required to comply with Filing under the Companies Act, 2013
- ROC filing shall be done annually or at the time of occurrence of certain events.
- There are certain important ROC Filing Forms that need to be filed within the specified due dates. Non-compliance with ROC filings can result in a hefty penalty.
- Companies should keep track of all the important due dates for both Annual and Event Based ROC Compliances.

Sl. No.	Applicability	Purpose	Period	Comments
1.	Q1 2023-24	First BOD meeting	Q1 2023-24	1 st BOD meeting can be held within 120 days of previous BOD meeting held in last quarter of 2022-23
2.	Q1 2023-24	Declaration of Directors in format MBP-1 & DIR-8	Q1 2023-24	Declaration of non-disqualification by Directors & Disclosure of Interest of Directors to ascertain Related party transactions and approval required for any such transactions during the FY. This is required in the 1 st BOD meeting held for the FY.
3.	30 th September 2023	DIN KYC	Open from 1 st April to 30 th Sept. 2023	Director user ID to be created in case DSC is required for DIN form.
4.	30 th May 2023	PAS-6	For half-year ending on 31 st March	To be filed by unlisted public company for reconciliation of share capital audit report on half yearly
5.		MGT-14	Within 30 days of Resolution	To be filed if there is any resolution that requires filing with ROC – namely Special resolution for issue of shares through Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
6.		CHG-1	Within 30 days of creation or Modification of security for loan	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company

			from Bank or financial institution	
7.		CHG-4	Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
8.	30 th June, 2023	DPT 3	Return of Deposits	DPT 3 is a return of deposits that companies must file to furnish information about deposits and/or outstanding receipt of loan or money other than deposits.

Limited Liability Partnership (LLP)

- a) LLPs registered in India are required to comply with Filing under the and Limited Liability Partnership Act, 2008 respectively.
- b) ROC filing shall be done annually or at the time of occurrence of certain events.
- c) There are certain important ROC Filing Forms that need to be filed within the specified due dates. Non-compliance with ROC filings can result in a hefty penalty.
- d) LLPs should keep track of all the important due dates for both Annual and Event Based ROC Compliances.

Sl. No.	Due Date	Purpose	Period	Comments
1	30 th May, 2023	LLP Annual Return – Form 11	01/04/2022 to 31/03/2023 Newly incorporated LLP incorporation date prior to 30 th September, 2022	
2	30 th September 2023	DIN KYC	Can be done till 30 th Sept. 2023	Director user ID to be created in case DSC is required for DIN form.
3	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement